

**As Introduced**

**132nd General Assembly**

**Regular Session**

**2017-2018**

**H. B. No. 382**

**Representative Schuring**

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**A BILL**

To amend sections 1321.51, 1322.01, 3770.073, 1  
4141.01, 4141.09, 4141.11, 4141.13, 4141.20, 2  
4141.23, 4141.231, 4141.24, 4141.241, 4141.242, 3  
4141.25, 4141.251, 4141.26, 4141.27, 4141.29, 4  
4141.30, 4141.301, 4141.321, 4141.35, 4141.36, 5  
4141.38, 4141.39, 4141.41, 4141.42, 4141.43, 6  
4141.431, 4141.47, 4141.48, 4141.51, 4141.53, 7  
4141.99, 5726.31, 5733.121, 5736.081, 5747.12, 8  
5751.081, and 5753.061 and to enact sections 9  
4141.02, 4141.252, 4141.253, and 4141.361 of the 10  
Revised Code to modify terms describing payments 11  
made under the Unemployment Compensation Law, to 12  
increase the amount of wages subject to 13  
unemployment compensation premiums, to require 14  
qualifying employees to make payments to the 15  
Unemployment Compensation Insurance Fund, to 16  
allow the Director of Job and Family Services to 17  
adjust maximum weekly benefit amounts, to reduce 18  
the maximum number of benefit weeks, and to make 19  
other changes to the Unemployment Compensation 20  
Law. 21

**BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:**

**Section 1.** That sections 1321.51, 1322.01, 3770.073, 22  
4141.01, 4141.09, 4141.11, 4141.13, 4141.20, 4141.23, 4141.231, 23  
4141.24, 4141.241, 4141.242, 4141.25, 4141.251, 4141.26, 24  
4141.27, 4141.29, 4141.30, 4141.301, 4141.321, 4141.35, 4141.36, 25  
4141.38, 4141.39, 4141.41, 4141.42, 4141.43, 4141.431, 4141.47, 26  
4141.48, 4141.51, 4141.53, 4141.99, 5726.31, 5733.121, 5736.081, 27  
5747.12, 5751.081, and 5753.061 be amended and sections 4141.02, 28  
4141.252, 4141.253, and 4141.361 of the Revised Code be enacted 29  
to read as follows: 30

**Sec. 1321.51.** As used in sections 1321.51 to 1321.60 of 31  
the Revised Code: 32

(A) "Person" means an individual, partnership, 33  
association, trust, corporation, or any other legal entity. 34

(B) "Certificate" means a certificate of registration 35  
issued under sections 1321.51 to 1321.60 of the Revised Code. 36

(C) "Registrant" means a person to whom one or more 37  
certificates of registration have been issued under sections 38  
1321.51 to 1321.60 of the Revised Code. 39

(D) "Principal amount" means the amount of cash paid to, 40  
or paid or payable for the account of, the borrower, and 41  
includes any charge, fee, or expense that is financed by the 42  
borrower at origination of the loan or during the term of the 43  
loan. 44

(E) "Interest" means all charges payable directly or 45  
indirectly by a borrower to a registrant as a condition to a 46  
loan or an application for a loan, however denominated, but does 47  
not include default charges, deferment charges, insurance 48  
charges or premiums, court costs, loan origination charges, 49  
check collection charges, credit line charges, points, 50

prepayment penalties, or other fees and charges specifically 51  
authorized by law. 52

(F) "Interest-bearing loan" means a loan in which the debt 53  
is expressed as the principal amount and interest is computed, 54  
charged, and collected on unpaid principal balances outstanding 55  
from time to time. 56

(G) "Precomputed loan" means a loan in which the debt is a 57  
sum comprising the principal amount and the amount of interest 58  
computed in advance on the assumption that all scheduled 59  
payments will be made when due. 60

(H) "Actuarial method" means the method of allocating 61  
payments made on a loan between the principal amount and 62  
interest whereby a payment is applied first to the accumulated 63  
interest and the remainder to the unpaid principal amount. 64

(I) "Applicable charge" means the amount of interest 65  
attributable to each monthly installment period of the loan 66  
contract. The applicable charge is computed as if each 67  
installment period were one month and any charge for extending 68  
the first installment period beyond one month is ignored. In the 69  
case of loans originally scheduled to be repaid in sixty-one 70  
months or less, the applicable charge for any installment period 71  
is that proportion of the total interest contracted for, as the 72  
balance scheduled to be outstanding during that period bears to 73  
the sum of all of the periodic balances, all determined 74  
according to the payment schedule originally contracted for. In 75  
all other cases, the applicable charge for any installment 76  
period is that which would have been made for such period had 77  
the loan been made on an interest-bearing basis, based upon the 78  
assumption that all payments were made according to schedule. 79

(J) "Broker" means a person who acts as an intermediary or agent in finding, arranging, or negotiating loans, other than residential mortgage loans, and charges or receives a fee for these services.

(K) "Annual percentage rate" means the ratio of the interest on a loan to the unpaid principal balances on the loan for any period of time, expressed on an annual basis.

(L) "Point" means a charge equal to one per cent of either of the following:

(1) The principal amount of a precomputed loan or interest-bearing loan;

(2) The original credit line of an open-end loan.

(M) "Prepayment penalty" means a charge for prepayment of a loan at any time prior to five years from the date the loan contract is executed.

(N) "Refinancing" means a loan the proceeds of which are used in whole or in part to pay the unpaid balance of a prior loan made by the same registrant to the same borrower under sections 1321.51 to 1321.60 of the Revised Code.

(O) "Superintendent of financial institutions" includes the deputy superintendent for consumer finance as provided in section 1181.21 of the Revised Code.

(P) (1) "Mortgage loan originator" means an individual who for compensation or gain, or in anticipation of compensation or gain, does any of the following:

(a) Takes or offers to take a residential mortgage loan application;

(b) Assists or offers to assist a borrower in obtaining or	107
applying to obtain a residential mortgage loan by, among other	108
things, advising on loan terms, including rates, fees, and other	109
costs;	110
(c) Offers or negotiates terms of a residential mortgage	111
loan;	112
(d) Issues or offers to issue a commitment for a	113
residential mortgage loan to a borrower.	114
(2) "Mortgage loan originator" does not include any of the	115
following:	116
(a) An individual who performs purely administrative or	117
clerical tasks on behalf of a mortgage loan originator;	118
(b) A person licensed pursuant to Chapter 4735. of the	119
Revised Code, or under the similar law of another state, who	120
performs only real estate brokerage activities permitted by that	121
license, provided the person is not compensated by a mortgage	122
lender, mortgage broker, mortgage loan originator, or by any	123
agent thereof;	124
(c) A person solely involved in extensions of credit	125
relating to timeshare plans, as that term is defined in 11	126
U.S.C. 101, in effect on January 1, 2009;	127
(d) A person acting solely as a loan processor or	128
underwriter, who does not represent to the public, through	129
advertising or other means of communicating, including the use	130
of business cards, stationery, brochures, signs, rate lists, or	131
other promotional items, that the person can or will perform any	132
of the activities of a mortgage loan originator;	133
(e) A loan originator licensed under sections 1322.01 to	134

1322.12 of the Revised Code, when acting solely under that authority;	135 136
(f) A licensed attorney who negotiates the terms of a residential mortgage loan on behalf of a client as an ancillary matter to the attorney's representation of the client, unless the attorney is compensated by a lender, a mortgage broker, or another mortgage loan originator, or by any agent thereof;	137 138 139 140 141
(g) Any person engaged in the retail sale of manufactured homes, mobile homes, or industrialized units if, in connection with financing those retail sales, the person only assists the borrower by providing or transmitting the loan application and does not do any of the following:	142 143 144 145 146
(i) Offer or negotiate the residential mortgage loan rates or terms;	147 148
(ii) Provide any counseling with borrowers about residential mortgage loan rates or terms;	149 150
(iii) Receive any payment or fee from any company or individual for assisting the borrower obtain or apply for financing to purchase the manufactured home, mobile home, or industrialized unit;	151 152 153 154
(iv) Assist the borrower in completing the residential mortgage loan application.	155 156
(3) An individual acting exclusively as a servicer engaging in loss mitigation efforts with respect to existing mortgage transactions shall not be considered a mortgage loan originator for purposes of sections 1321.51 to 1321.60 of the Revised Code until July 1, 2011, unless such delay is denied by the United States department of housing and urban development.	157 158 159 160 161 162

(Q) "Residential mortgage loan" means any loan primarily 163  
for personal, family, or household use that is secured by a 164  
mortgage, deed of trust, or other equivalent consensual security 165  
interest on a dwelling or on residential real estate upon which 166  
is constructed or intended to be constructed a dwelling. For 167  
purposes of this division, "dwelling" has the same meaning as in 168  
the "Truth in Lending Act," 82 Stat. 146, 15 U.S.C. 1602. 169

(R) "Nationwide mortgage licensing system and registry" 170  
means a mortgage licensing system developed and maintained by 171  
the conference of state bank supervisors and the American 172  
association of residential mortgage regulators, or their 173  
successor entities, for the licensing and registration of 174  
mortgage loan originators, or any system established by the 175  
secretary of housing and urban development pursuant to the 176  
"Secure and Fair Enforcement for Mortgage Licensing Act of 177  
2008," 122 Stat. 2810, 12 U.S.C. 5101. 178

(S) "Registered mortgage loan originator" means an 179  
individual to whom both of the following apply: 180

(1) The individual is a mortgage loan originator and an 181  
employee of a depository institution, a subsidiary that is owned 182  
and controlled by a depository institution and regulated by a 183  
federal banking agency, or an institution regulated by the farm 184  
credit administration. 185

(2) The individual is registered with, and maintains a 186  
unique identifier through, the nationwide mortgage licensing 187  
system and registry. 188

(T) "Administrative or clerical tasks" means the receipt, 189  
collection, and distribution of information common for the 190  
processing or underwriting of a loan in the mortgage industry, 191

and communication with a consumer to obtain information 192  
necessary for the processing or underwriting of a residential 193  
mortgage loan. 194

(U) "Federal banking agency" means the board of governors 195  
of the federal reserve system, the comptroller of the currency, 196  
the director of the office of thrift supervision, the national 197  
credit union administration, and the federal deposit insurance 198  
corporation. 199

(V) "Loan processor or underwriter" means an individual 200  
who performs clerical or support duties at the direction of and 201  
subject to the supervision and instruction of a licensed 202  
mortgage loan originator or registered mortgage loan originator. 203  
For purposes of this division, to "perform clerical or support 204  
duties" means to do all of the following activities: 205

(1) Receiving, collecting, distributing, and analyzing 206  
information common for the processing or underwriting of a 207  
residential mortgage loan; 208

(2) Communicating with a borrower to obtain the 209  
information necessary for the processing or underwriting of a 210  
loan, to the extent the communication does not include offering 211  
or negotiating loan rates or terms or counseling borrowers about 212  
residential mortgage loan rates or terms. 213

(W) "Real estate brokerage activity" means any activity 214  
that involves offering or providing real estate brokerage 215  
services to the public, including all of the following: 216

(1) Acting as a real estate agent or real estate broker 217  
for a buyer, seller, lessor, or lessee of real property; 218

(2) Bringing together parties interested in the sale, 219  
purchase, lease, rental, or exchange of real property; 220

(3) Negotiating, on behalf of any party, any portion of a contract relating to the sale, purchase, lease, rental, or exchange of real property, other than in connection with providing financing for any such transaction;	221 222 223 224
(4) Engaging in any activity for which a person engaged in that activity is required to be registered or licensed as a real estate agent or real estate broker under any applicable law;	225 226 227
(5) Offering to engage in any activity, or to act in any capacity, described in division (W) of this section.	228 229
(X) "Licensee" means any person that has been issued a mortgage loan originator license under sections 1321.51 to 1321.60 of the Revised Code.	230 231 232
(Y) "Unique identifier" means a number or other identifier that permanently identifies a mortgage loan originator and is assigned by protocols established by the nationwide mortgage licensing system and registry or federal banking agencies to facilitate electronic tracking of mortgage loan originators and uniform identification of, and public access to, the employment history of and the publicly adjudicated disciplinary and enforcement actions against mortgage loan originators.	233 234 235 236 237 238 239 240
(Z) "State" in the context of referring to states in addition to Ohio means any state of the United States, the district of Columbia, any territory of the United States, Puerto Rico, Guam, American Samoa, the trust territory of the Pacific islands, the virgin islands, and the northern Mariana islands.	241 242 243 244 245
(AA) "Depository institution" has the same meaning as in section 3 of the "Federal Deposit Insurance Act," 64 Stat. 873, 12 U.S.C. 1813, and includes any credit union.	246 247 248
(BB) "Bona fide third party" means a person that is not an	249

employee of, related to, or affiliated with, the registrant, and 250  
that is not used for the purpose of circumvention or evasion of 251  
sections 1321.51 to 1321.60 of the Revised Code. 252

(CC) "Nontraditional mortgage product" means any mortgage 253  
product other than a thirty-year fixed rate mortgage. 254

(DD) "Employee" means an individual for whom a registrant 255  
or applicant, in addition to providing a wage or salary, pays 256  
social security and unemployment taxes or premiums, provides 257  
workers' compensation coverage, and withholds local, state, and 258  
federal income taxes. "Employee" also includes any individual 259  
who acts as a mortgage loan originator or operations manager of 260  
the registrant, but for whom the registrant is prevented by law 261  
from making income tax withholdings. 262

(EE) "Primary point of contact" means the employee or 263  
owner designated by the registrant or applicant to be the 264  
individual who the division of financial institutions can 265  
contact regarding compliance or licensing matters relating to 266  
the registrant's or applicant's business or lending activities 267  
secured by an interest in real estate. 268

(FF) "Consumer reporting agency" has the same meaning as 269  
in the "Fair Credit Reporting Act," 84 Stat. 1128, 15 U.S.C. 270  
1681a, as amended. 271

(GG) "Mortgage broker" has the same meaning as in section 272  
1322.01 of the Revised Code. 273

**Sec. 1322.01.** As used in sections 1322.01 to 1322.12 of 274  
the Revised Code: 275

(A) "Buyer" means an individual who is solicited to 276  
purchase or who purchases the services of a mortgage broker for 277  
purposes of obtaining a residential mortgage loan. 278

(B) "Consumer reporting agency" has the same meaning as in	279
the "Fair Credit Reporting Act," 84 Stat. 1128, 15 U.S.C.A.	280
1681a, as amended.	281
(C) "Employee" means an individual for whom a mortgage	282
broker, in addition to providing a wage or salary, pays social	283
security and unemployment taxes <u>or premiums</u> , provides workers'	284
compensation coverage, and withholds local, state, and federal	285
income taxes. "Employee" also includes any individual who acts	286
as a loan originator or operations manager of a registrant, but	287
for whom the registrant is prevented by law from making income	288
tax withholdings.	289
(D) "Licensee" means any individual who has been issued a	290
loan originator license under sections 1322.01 to 1322.12 of the	291
Revised Code.	292
(E) (1) "Loan originator" means an individual who for	293
compensation or gain, or in anticipation of compensation or	294
gain, does any of the following:	295
(a) Takes or offers to take a residential mortgage loan	296
application;	297
(b) Assists or offers to assist a buyer in obtaining or	298
applying to obtain a residential mortgage loan by, among other	299
things, advising on loan terms, including rates, fees, and other	300
costs;	301
(c) Offers or negotiates terms of a residential mortgage	302
loan;	303
(d) Issues or offers to issue a commitment for a	304
residential mortgage loan to a buyer.	305
(2) "Loan originator" does not include any of the	306

following:	307
(a) An individual who performs purely administrative or clerical tasks on behalf of a loan originator;	308 309
(b) A person licensed under Chapter 4735. of the Revised Code, or under the similar law of another state, who performs only real estate brokerage activities permitted by that license, provided the person is not compensated by a mortgage lender, mortgage broker, loan originator, or by any agent thereof;	310 311 312 313 314
(c) A person solely involved in extensions of credit relating to timeshare plans, as that term is defined in 11 U.S.C. 101 in effect on January 1, 2009;	315 316 317
(d) An employee of a registrant who acts solely as a loan processor or underwriter and who does not represent to the public, through advertising or other means of communicating, including the use of business cards, stationery, brochures, signs, rate lists, or other promotional items, that the employee can or will perform any of the activities of a loan originator;	318 319 320 321 322 323
(e) A mortgage loan originator licensed under sections 1321.51 to 1321.60 of the Revised Code, when acting solely under that authority;	324 325 326
(f) A licensed attorney who negotiates the terms of a residential mortgage loan on behalf of a client as an ancillary matter to the attorney's representation of the client, unless the attorney is compensated by a lender, a mortgage broker, or another loan originator, or by any agent thereof;	327 328 329 330 331
(g) Any person engaged in the retail sale of manufactured homes, mobile homes, or industrialized units if, in connection with financing those retail sales, the person only assists the borrower by providing or transmitting the loan application and	332 333 334 335

does not do any of the following:	336
(i) Offer or negotiate the residential mortgage loan rates	337
or terms;	338
(ii) Provide any counseling with borrowers about	339
residential mortgage loan rates or terms;	340
(iii) Receive any payment or fee from any company or	341
individual for assisting the borrower obtain or apply for	342
financing to purchase the manufactured home, mobile home, or	343
industrialized unit;	344
(iv) Assist the borrower in completing a residential	345
mortgage loan application.	346
(h) An individual employed by a nonprofit organization	347
that is recognized as tax exempt under 26 U.S.C. 501(c)(3) and	348
whose primary activity is the construction, remodeling, or	349
rehabilitation of homes for use by low-income families, provided	350
that the nonprofit organization makes no-profit mortgage loans	351
or mortgage loans at zero per cent interest to low-income	352
families and no fees accrue directly to the nonprofit	353
organization or individual employed by the nonprofit	354
organization from those mortgage loans and that the United	355
States department of housing and urban development does not deny	356
this exemption.	357
(F) "Mortgage" means any indebtedness secured by a deed of	358
trust, security deed, or other lien on real property.	359
(G) (1) "Mortgage broker" means any of the following:	360
(a) A person that holds that person out as being able to	361
assist a buyer in obtaining a mortgage and charges or receives	362
from either the buyer or lender money or other valuable	363

consideration readily convertible into money for providing this 364  
assistance; 365

(b) A person that solicits financial and mortgage 366  
information from the public, provides that information to a 367  
mortgage broker or a person that makes residential mortgage 368  
loans, and charges or receives from either of them money or 369  
other valuable consideration readily convertible into money for 370  
providing the information; 371

(c) A person engaged in table-funding or warehouse-lending 372  
mortgage loans that are first lien residential mortgage loans. 373

(2) "Mortgage broker" does not include any of the 374  
following persons only with respect to business engaged in or 375  
authorized by the person's charter, license, authority, 376  
approval, or certificate, or as otherwise authorized by division 377  
(G) (2) (h) of this section: 378

(a) A person that makes residential mortgage loans and 379  
receives a scheduled payment on each of those mortgage loans; 380

(b) Any entity chartered and lawfully doing business under 381  
the authority of any law of this state, another state, or the 382  
United States as a bank, savings bank, trust company, savings 383  
and loan association, or credit union, or a subsidiary of any 384  
such entity, which subsidiary is regulated by a federal banking 385  
agency and is owned and controlled by a depository institution; 386

(c) A consumer reporting agency that is in substantial 387  
compliance with the "Fair Credit Reporting Act," 84 Stat. 1128, 388  
15 U.S.C.A. 1681a, as amended; 389

(d) Any political subdivision, or any governmental or 390  
other public entity, corporation, instrumentality, or agency, in 391  
or of the United States or any state; 392

(e) A college or university, or controlled entity of a college or university, as those terms are defined in section 1713.05 of the Revised Code;

(f) Any entity created solely for the purpose of securitizing loans secured by an interest in real estate, provided the entity does not service the loans. For purposes of division (G)(2)(f) of this section, "securitizing" means the packaging and sale of mortgage loans as a unit for sale as investment securities, but only to the extent of those activities.

(g) Any person engaged in the retail sale of manufactured homes, mobile homes, or industrialized units if, in connection with obtaining financing by others for those retail sales, the person only assists the borrower by providing or transmitting the loan application and does not do any of the following:

(i) Offer or negotiate the residential mortgage loan rates or terms;

(ii) Provide any counseling with borrowers about residential mortgage loan rates or terms;

(iii) Receive any payment or fee from any company or individual for assisting the borrower obtain or apply for financing to purchase the manufactured home, mobile home, or industrialized unit;

(iv) Assist the borrower in completing the residential mortgage loan application.

(h) A mortgage banker, provided it complies with section 1322.022 of the Revised Code and holds a valid letter of exemption issued by the superintendent. For purposes of this section, "mortgage banker" means any person that makes,

services, buys, or sells residential mortgage loans secured by a 422  
first lien, that underwrites the loans, and that meets at least 423  
one of the following criteria: 424

(i) The person has been directly approved by the United 425  
States department of housing and urban development as a 426  
nonsupervised mortgagee with participation in the direct 427  
endorsement program. Division (G) (2) (h) (i) of this section 428  
includes a person that has been directly approved by the United 429  
States department of housing and urban development as a 430  
nonsupervised mortgagee with participation in the direct 431  
endorsement program and that makes loans in excess of the 432  
applicable loan limit set by the federal national mortgage 433  
association, provided that the loans in all respects, except 434  
loan amounts, comply with the underwriting and documentation 435  
requirements of the United States department of housing and 436  
urban development. Division (G) (2) (h) (i) of this section does 437  
not include a mortgagee approved as a loan correspondent. 438

(ii) The person has been directly approved by the federal 439  
national mortgage association as a seller/servicer. Division (G) 440  
(2) (h) (ii) of this section includes a person that has been 441  
directly approved by the federal national mortgage association 442  
as a seller/servicer and that makes loans in excess of the 443  
applicable loan limit set by the federal national mortgage 444  
association, provided that the loans in all respects, except 445  
loan amounts, comply with the underwriting and documentation 446  
requirements of the federal national mortgage association. 447

(iii) The person has been directly approved by the federal 448  
home loan mortgage corporation as a seller/servicer. Division 449  
(G) (2) (h) (iii) of this section includes a person that has been 450  
directly approved by the federal home loan mortgage corporation 451

as a seller/servicer and that makes loans in excess of the 452  
applicable loan limit set by the federal home loan mortgage 453  
corporation, provided that the loans in all respects, except 454  
loan amounts, comply with the underwriting and documentation 455  
requirements of the federal home loan mortgage corporation. 456

(iv) The person has been directly approved by the United 457  
States department of veterans affairs as a nonsupervised 458  
automatic lender. Division (G) (2) (h) (iv) of this section does 459  
not include a person directly approved by the United States 460  
department of veterans affairs as a nonsupervised lender, an 461  
agent of a nonsupervised automatic lender, or an agent of a 462  
nonsupervised lender. 463

(i) A nonprofit organization that is recognized as tax 464  
exempt under 26 U.S.C. 501(c) (3) and whose primary activity is 465  
the construction, remodeling, or rehabilitation of homes for use 466  
by low-income families, provided that the nonprofit organization 467  
makes no-profit mortgage loans or mortgage loans at zero per 468  
cent interest to low-income families and no fees accrue directly 469  
to the nonprofit organization from those mortgage loans and that 470  
the United States department of housing and urban development 471  
does not deny this exemption. 472

(j) A credit union service organization, provided that the 473  
organization utilizes services provided by registered loan 474  
originators or that it holds a valid letter of exemption issued 475  
by the superintendent under section 1322.023 of the Revised Code 476  
and complies with that section. 477

(H) "Operations manager" means the employee or owner 478  
responsible for the everyday operations, compliance 479  
requirements, and management of a mortgage broker business. 480

(I) "Registered loan originator" means an individual to whom both of the following apply:	481 482
(1) The individual is a loan originator and an employee of a depository institution, a subsidiary that is owned and controlled by a depository institution and regulated by a federal banking agency, or an institution regulated by the farm credit administration.	483 484 485 486 487
(2) The individual is registered with, and maintains a unique identifier through, the nationwide mortgage licensing system and registry.	488 489 490
(J) "Registrant" means any person that has been issued a mortgage broker certificate of registration under sections 1322.01 to 1322.12 of the Revised Code.	491 492 493
(K) "Superintendent of financial institutions" includes the deputy superintendent for consumer finance as provided in section 1181.21 of the Revised Code.	494 495 496
(L) "Table-funding mortgage loan" means a residential mortgage loan transaction in which the residential mortgage loan is initially payable to the mortgage broker, the mortgage broker does not use the mortgage broker's own funds to fund the transaction, and, by the terms of the mortgage or other agreement, the mortgage is simultaneously assigned to another person.	497 498 499 500 501 502 503
(M) "Warehouse-lending mortgage loan" means a residential mortgage loan transaction in which the residential mortgage loan is initially payable to the mortgage broker, the mortgage broker uses the mortgage broker's own funds to fund the transaction, and the mortgage is sold or assigned before the mortgage broker receives a scheduled payment on the residential mortgage loan.	504 505 506 507 508 509

(N) "Administrative or clerical tasks" means the receipt, 510  
collection, and distribution of information common for the 511  
processing or underwriting of a loan in the mortgage industry, 512  
and communication with a consumer to obtain information 513  
necessary for the processing or underwriting of a residential 514  
mortgage loan. 515

(O) "Appraisal company" means a sole proprietorship, 516  
partnership, corporation, limited liability company, or any 517  
other business entity or association, that employs or retains 518  
the services of a person licensed or certified under Chapter 519  
4763. of the Revised Code for purposes of performing residential 520  
real estate appraisals for mortgage loans. 521

(P) "Depository institution" has the same meaning as in 522  
section 3 of the "Federal Deposit Insurance Act," 64 Stat. 873, 523  
12 U.S.C. 1813, and includes any credit union. 524

(Q) "Federal banking agency" means the board of governors 525  
of the federal reserve system, the comptroller of the currency, 526  
the director of the office of thrift supervision, the national 527  
credit union administration, and the federal deposit insurance 528  
corporation. 529

(R) "Immediate family" means an individual's spouse, 530  
child, stepchild, parent, stepparent, grandparent, grandchild, 531  
brother, sister, parent-in-law, brother-in-law, or sister-in- 532  
law. 533

(S) "Individual" means a natural person. 534

(T) "Loan processor or underwriter" means an individual 535  
who performs clerical or support duties at the direction of and 536  
subject to the supervision and instruction of a licensed loan 537  
originator or registered loan originator. For purposes of this 538

division, to "perform clerical or support duties" means to do 539  
all of the following activities: 540

(1) Receiving, collecting, distributing, and analyzing 541  
information common for the processing or underwriting of a 542  
residential mortgage loan; 543

(2) Communicating with a buyer to obtain the information 544  
necessary for the processing or underwriting of a loan, to the 545  
extent the communication does not include offering or 546  
negotiating loan rates or terms or counseling buyers about 547  
residential mortgage loan rates or terms. 548

(U) "Nationwide mortgage licensing system and registry" 549  
means a mortgage licensing system developed and maintained by 550  
the conference of state bank supervisors and the American 551  
association of residential mortgage regulators, or their 552  
successor entities, for the licensing and registration of loan 553  
originators, or any system established by the secretary of 554  
housing and urban development pursuant to the "Secure and Fair 555  
Enforcement for Mortgage Licensing Act of 2008," 122 Stat. 2810, 556  
12 U.S.C. 5101. 557

(V) "Nontraditional mortgage product" means any mortgage 558  
product other than a thirty-year fixed rate mortgage. 559

(W) "Real estate brokerage activity" means any activity 560  
that involves offering or providing real estate brokerage 561  
services to the public, including all of the following: 562

(1) Acting as a real estate agent or real estate broker 563  
for a buyer, seller, lessor, or lessee of real property; 564

(2) Bringing together parties interested in the sale, 565  
purchase, lease, rental, or exchange of real property, other 566  
than in connection with providing financing for any such 567

transaction;	568
(3) Negotiating, on behalf of any party, any portion of a contract relating to the sale, purchase, lease, rental, or exchange of real property, other than in connection with providing financing for any such transaction;	569 570 571 572
(4) Engaging in any activity for which a person engaged in that activity is required to be registered or licensed as a real estate agent or real estate broker under any applicable law;	573 574 575
(5) Offering to engage in any activity, or to act in any capacity, described in division (W) of this section.	576 577
(X) "Residential mortgage loan" means any loan primarily for personal, family, or household use that is secured by a mortgage or other equivalent consensual security interest on a dwelling or on residential real estate upon which is constructed or intended to be constructed a dwelling. For purposes of this division, "dwelling" has the same meaning as in section 103 of the "Truth in Lending Act," 82 Stat. 146, 15 U.S.C. 1602.	578 579 580 581 582 583 584
(Y) "State," in the context of referring to states in addition to Ohio, means any state of the United States, the district of Columbia, any territory of the United States, Puerto Rico, Guam, American Samoa, the trust territory of the Pacific islands, the virgin islands, and the northern Mariana islands.	585 586 587 588 589
(Z) "Unique identifier" means a number or other identifier that permanently identifies a loan originator and is assigned by protocols established by the nationwide mortgage licensing system and registry or federal banking agencies to facilitate electronic tracking of loan originators and uniform identification of, and public access to, the employment history of and the publicly adjudicated disciplinary and enforcement	590 591 592 593 594 595 596

actions against loan originators. 597

**Sec. 3770.073.** (A) If a person is entitled to a lottery 598  
prize award and is indebted to the state for the payment of any 599  
tax, workers' compensation premium, unemployment~~contribution~~  
premium, payment in lieu of unemployment~~contribution~~premium, 600  
employee coinsurance payment as defined in section 4141.01 of 601  
the Revised Code, certified claim under section 131.02 or 602  
131.021 of the Revised Code, or is indebted to a political 603  
subdivision that has a certified claim under section 131.02 of 604  
the Revised Code, lottery sales receipts held in trust on behalf 605  
of the state lottery commission as described in division (G) (4) 606  
of section 3770.05 of the Revised Code, or charge, penalty, or 607  
interest arising from these debts and if the amount of the prize 608  
money or the cost of goods or services awarded as a lottery 609  
prize award is five thousand dollars or more, the director of 610  
the state lottery commission, or the director's designee, shall 611  
do either of the following: 612  
613

(1) If the prize award will be paid in a lump sum, deduct 614  
from the prize award and pay to the attorney general an amount 615  
in satisfaction of the debt and pay any remainder to that 616  
person. If the amount of the prize award is less than the amount 617  
of the debt, the entire amount of the prize award shall be 618  
deducted and paid in partial satisfaction of the debt. 619

(2) If the prize award will be paid in annual 620  
installments, on the date the initial installment payment is 621  
due, deduct from that installment and pay to the attorney 622  
general an amount in satisfaction of the debt and, if necessary 623  
to collect the full amount of the debt, do the same for any 624  
subsequent annual installments, at the time the installments 625  
become due and owing to the person, until the debt is fully 626

satisfied. 627

(B) If a person entitled to a lottery prize award owes 628  
more than one debt, any debt owed to the state shall be 629  
satisfied first, subject to both section 5739.33 and division 630  
(G) of section 5747.07 of the Revised Code having first 631  
priority, and subject to division (C) of this section. 632

(C) Any debt owed under section 3770.071 of the Revised 633  
Code shall be satisfied with first priority over debts owed 634  
under this section. 635

(D) Except as provided in section 131.021 of the Revised 636  
Code, this section applies only to debts that have become final. 637

**Sec. 4141.01.** As used in this chapter, unless the context 638  
otherwise requires: 639

(A) (1) "Employer" means the state, its instrumentalities, 640  
its political subdivisions and their instrumentalities, Indian 641  
tribes, and any individual or type of organization including any 642  
partnership, limited liability company, association, trust, 643  
estate, joint-stock company, insurance company, or corporation, 644  
whether domestic or foreign, or the receiver, trustee in 645  
bankruptcy, trustee, or the successor thereof, or the legal 646  
representative of a deceased person who subsequent to December 647  
31, 1971, or in the case of political subdivisions or their 648  
instrumentalities, subsequent to December 31, 1973: 649

(a) Had in employment at least one individual, or in the 650  
case of a nonprofit organization, subsequent to December 31, 651  
1973, had not less than four individuals in employment for some 652  
portion of a day in each of twenty different calendar weeks, in 653  
either the current or the preceding calendar year whether or not 654  
the same individual was in employment in each such day; or 655

(b) Except for a nonprofit organization, had paid for 656  
service in employment wages of fifteen hundred dollars or more 657  
in any calendar quarter in either the current or preceding 658  
calendar year; or 659

(c) Had paid, subsequent to December 31, 1977, for 660  
employment in domestic service in a local college club, or local 661  
chapter of a college fraternity or sorority, cash remuneration 662  
of one thousand dollars or more in any calendar quarter in the 663  
current calendar year or the preceding calendar year, or had 664  
paid subsequent to December 31, 1977, for employment in domestic 665  
service in a private home cash remuneration of one thousand 666  
dollars in any calendar quarter in the current calendar year or 667  
the preceding calendar year: 668

(i) For the purposes of divisions (A) (1) (a) and (b) of 669  
this section, there shall not be taken into account any wages 670  
paid to, or employment of, an individual performing domestic 671  
service as described in this division. 672

(ii) An employer under this division shall not be an 673  
employer with respect to wages paid for any services other than 674  
domestic service unless the employer is also found to be an 675  
employer under division (A) (1) (a), (b), or (d) of this section. 676

(d) As a farm operator or a crew leader subsequent to 677  
December 31, 1977, had in employment individuals in agricultural 678  
labor; and 679

(i) During any calendar quarter in the current calendar 680  
year or the preceding calendar year, paid cash remuneration of 681  
twenty thousand dollars or more for the agricultural labor; or 682

(ii) Had at least ten individuals in employment in 683  
agricultural labor, not including agricultural workers who are 684

aliens admitted to the United States to perform agricultural 685  
labor pursuant to sections 1184(c) and 1101(a)(15)(H) of the 686  
"Immigration and Nationality Act," 66 Stat. 163, 189, 8 U.S.C.A. 687  
1101(a)(15)(H)(ii)(a), 1184(c), for some portion of a day in 688  
each of the twenty different calendar weeks, in either the 689  
current or preceding calendar year whether or not the same 690  
individual was in employment in each day; or 691

(e) Is not otherwise an employer as defined under division 692  
(A)(1)(a) or (b) of this section; and 693

(i) For which, within either the current or preceding 694  
calendar year, service, except for domestic service in a private 695  
home not covered under division (A)(1)(c) of this section, is or 696  
was performed with respect to which such employer is liable for 697  
any federal tax against which credit may be taken for 698  
~~contributions~~ payments required to be paid into a state 699  
unemployment fund; 700

(ii) Which, as a condition for approval of this chapter 701  
for full tax credit against the tax imposed by the "Federal 702  
Unemployment Tax Act," 84 Stat. 713, 26 U.S.C.A. 3301 to 3311, 703  
is required, pursuant to such act to be an employer under this 704  
chapter; or 705

(iii) Who became an employer by election under division 706  
(A)(4) or (5) of this section and for the duration of such 707  
election; or 708

(f) In the case of the state, its instrumentalities, its 709  
political subdivisions, and their instrumentalities, and Indian 710  
tribes, had in employment, as defined in divisions (B)(2)(a) and 711  
(B)(2)(1) of this section, at least one individual; 712

(g) For the purposes of division (A)(1)(a) of this 713

section, if any week includes both the thirty-first day of 714  
December and the first day of January, the days of that week 715  
before the first day of January shall be considered one calendar 716  
week and the days beginning the first day of January another 717  
week. 718

(2) Each individual employed to perform or to assist in 719  
performing the work of any agent or employee of an employer is 720  
employed by such employer for all the purposes of this chapter, 721  
whether such individual was hired or paid directly by such 722  
employer or by such agent or employee, provided the employer had 723  
actual or constructive knowledge of the work. All individuals 724  
performing services for an employer of any person in this state 725  
who maintains two or more establishments within this state are 726  
employed by a single employer for the purposes of this chapter. 727

(3) An employer subject to this chapter within any 728  
calendar year is subject to this chapter during the whole of 729  
such year and during the next succeeding calendar year. 730

(4) An employer not otherwise subject to this chapter who 731  
files with the director of job and family services a written 732  
election to become an employer subject to this chapter for not 733  
less than two calendar years shall, with the written approval of 734  
such election by the director, become an employer subject to 735  
this chapter to the same extent as all other employers as of the 736  
date stated in such approval, and shall cease to be subject to 737  
this chapter as of the first day of January of any calendar year 738  
subsequent to such two calendar years only if at least thirty 739  
days prior to such first day of January the employer has filed 740  
with the director a written notice to that effect. 741

(5) Any employer for whom services that do not constitute 742  
employment are performed may file with the director a written 743

election that all such services performed by individuals in the 744  
employer's employ in one or more distinct establishments or 745  
places of business shall be deemed to constitute employment for 746  
all the purposes of this chapter, for not less than two calendar 747  
years. Upon written approval of the election by the director, 748  
such services shall be deemed to constitute employment subject 749  
to this chapter from and after the date stated in such approval. 750  
Such services shall cease to be employment subject to this 751  
chapter as of the first day of January of any calendar year 752  
subsequent to such two calendar years only if at least thirty 753  
days prior to such first day of January such employer has filed 754  
with the director a written notice to that effect. 755

(B) (1) "Employment" means service performed by an 756  
individual for remuneration under any contract of hire, written 757  
or oral, express or implied, including service performed in 758  
interstate commerce and service performed by an officer of a 759  
corporation, without regard to whether such service is 760  
executive, managerial, or manual in nature, and without regard 761  
to whether such officer is a stockholder or a member of the 762  
board of directors of the corporation, unless it is shown to the 763  
satisfaction of the director that such individual has been and 764  
will continue to be free from direction or control over the 765  
performance of such service, both under a contract of service 766  
and in fact. The director shall adopt rules to define "direction 767  
or control." 768

(2) "Employment" includes: 769

(a) Service performed after December 31, 1977, by an 770  
individual in the employ of the state or any of its 771  
instrumentalities, or any political subdivision thereof or any 772  
of its instrumentalities or any instrumentality of more than one 773

of the foregoing or any instrumentality of any of the foregoing 774  
and one or more other states or political subdivisions and 775  
without regard to divisions (A) (1) (a) and (b) of this section, 776  
provided that such service is excluded from employment as 777  
defined in the "Federal Unemployment Tax Act," 53 Stat. 183, 26 778  
U.S.C.A. 3301, 3306(c) (7) and is not excluded under division (B) 779  
(3) of this section; or the services of employees covered by 780  
voluntary election, as provided under divisions (A) (4) and (5) 781  
of this section; 782

(b) Service performed after December 31, 1971, by an 783  
individual in the employ of a religious, charitable, 784  
educational, or other organization which is excluded from the 785  
term "employment" as defined in the "Federal Unemployment Tax 786  
Act," 84 Stat. 713, 26 U.S.C.A. 3301 to 3311, solely by reason 787  
of section 26 U.S.C.A. 3306(c) (8) of that act and is not 788  
excluded under division (B) (3) of this section; 789

(c) Domestic service performed after December 31, 1977, 790  
for an employer, as provided in division (A) (1) (c) of this 791  
section; 792

(d) Agricultural labor performed after December 31, 1977, 793  
for a farm operator or a crew leader, as provided in division 794  
(A) (1) (d) of this section; 795

(e) Service not covered under division (B) (1) of this 796  
section which is performed after December 31, 1971: 797

(i) As an agent-driver or commission-driver engaged in 798  
distributing meat products, vegetable products, fruit products, 799  
bakery products, beverages other than milk, laundry, or dry- 800  
cleaning services, for the individual's employer or principal; 801

(ii) As a traveling or city salesperson, other than as an 802

agent-driver or commission-driver, engaged on a full-time basis 803  
in the solicitation on behalf of and in the transmission to the 804  
salesperson's employer or principal except for sideline sales 805  
activities on behalf of some other person of orders from 806  
wholesalers, retailers, contractors, or operators of hotels, 807  
restaurants, or other similar establishments for merchandise for 808  
resale, or supplies for use in their business operations, 809  
provided that for the purposes of division (B) (2) (e) (ii) of this 810  
section, the services shall be deemed employment if the contract 811  
of service contemplates that substantially all of the services 812  
are to be performed personally by the individual and that the 813  
individual does not have a substantial investment in facilities 814  
used in connection with the performance of the services other 815  
than in facilities for transportation, and the services are not 816  
in the nature of a single transaction that is not a part of a 817  
continuing relationship with the person for whom the services 818  
are performed. 819

(f) An individual's entire service performed within or 820  
both within and without the state if: 821

(i) The service is localized in this state. 822

(ii) The service is not localized in any state, but some 823  
of the service is performed in this state and either the base of 824  
operations, or if there is no base of operations then the place 825  
from which such service is directed or controlled, is in this 826  
state or the base of operations or place from which such service 827  
is directed or controlled is not in any state in which some part 828  
of the service is performed but the individual's residence is in 829  
this state. 830

(g) Service not covered under division (B) (2) (f) (ii) of 831  
this section and performed entirely without this state, with 832

respect to no part of which ~~contributions~~ payments are required 833  
and paid under an unemployment compensation law of any other 834  
state, the Virgin Islands, Canada, or of the United States, if 835  
the individual performing such service is a resident of this 836  
state and the director approves the election of the employer for 837  
whom such services are performed; or, if the individual is not a 838  
resident of this state but the place from which the service is 839  
directed or controlled is in this state, the entire services of 840  
such individual shall be deemed to be employment subject to this 841  
chapter, provided service is deemed to be localized within this 842  
state if the service is performed entirely within this state or 843  
if the service is performed both within and without this state 844  
but the service performed without this state is incidental to 845  
the individual's service within the state, for example, is 846  
temporary or transitory in nature or consists of isolated 847  
transactions; 848

(h) Service of an individual who is a citizen of the 849  
United States, performed outside the United States except in 850  
Canada after December 31, 1971, or the Virgin Islands, after 851  
December 31, 1971, and before the first day of January of the 852  
year following that in which the United States secretary of 853  
labor approves the Virgin Islands law for the first time, in the 854  
employ of an American employer, other than service which is 855  
"employment" under divisions (B) (2) (f) and (g) of this section 856  
or similar provisions of another state's law, if: 857

(i) The employer's principal place of business in the 858  
United States is located in this state; 859

(ii) The employer has no place of business in the United 860  
States, but the employer is an individual who is a resident of 861  
this state; or the employer is a corporation which is organized 862

under the laws of this state, or the employer is a partnership 863  
or a trust and the number of partners or trustees who are 864  
residents of this state is greater than the number who are 865  
residents of any other state; or 866

(iii) None of the criteria of divisions (B) (2) (f) (i) and 867  
(ii) of this section is met but the employer has elected 868  
coverage in this state or the employer having failed to elect 869  
coverage in any state, the individual has filed a claim for 870  
benefits, based on such service, under this chapter. 871

(i) For the purposes of division (B) (2) (h) of this 872  
section, the term "American employer" means an employer who is 873  
an individual who is a resident of the United States; or a 874  
partnership, if two-thirds or more of the partners are residents 875  
of the United States; or a trust, if all of the trustees are 876  
residents of the United States; or a corporation organized under 877  
the laws of the United States or of any state, provided the term 878  
"United States" includes the states, the District of Columbia, 879  
the Commonwealth of Puerto Rico, and the Virgin Islands. 880

(j) Notwithstanding any other provisions of divisions (B) 881  
(1) and (2) of this section, service, except for domestic 882  
service in a private home not covered under division (A) (1) (c) 883  
of this section, with respect to which a tax is required to be 884  
paid under any federal law imposing a tax against which credit 885  
may be taken for ~~contributions~~ payments required to be paid into 886  
a state unemployment fund, or service, except for domestic 887  
service in a private home not covered under division (A) (1) (c) 888  
of this section, which, as a condition for full tax credit 889  
against the tax imposed by the "Federal Unemployment Tax Act," 890  
84 Stat. 713, 26 U.S.C.A. 3301 to 3311, is required to be 891  
covered under this chapter. 892

(k) Construction services performed by any individual	893
under a construction contract, as defined in section 4141.39 of	894
the Revised Code, if the director determines that the employer	895
for whom services are performed has the right to direct or	896
control the performance of the services and that the individuals	897
who perform the services receive remuneration for the services	898
performed. The director shall presume that the employer for whom	899
services are performed has the right to direct or control the	900
performance of the services if ten or more of the following	901
criteria apply:	902
(i) The employer directs or controls the manner or method	903
by which instructions are given to the individual performing	904
services;	905
(ii) The employer requires particular training for the	906
individual performing services;	907
(iii) Services performed by the individual are integrated	908
into the regular functioning of the employer;	909
(iv) The employer requires that services be provided by a	910
particular individual;	911
(v) The employer hires, supervises, or pays the wages of	912
the individual performing services;	913
(vi) A continuing relationship between the employer and	914
the individual performing services exists which contemplates	915
continuing or recurring work, even if not full-time work;	916
(vii) The employer requires the individual to perform	917
services during established hours;	918
(viii) The employer requires that the individual	919
performing services be devoted on a full-time basis to the	920

business of the employer;	921
(ix) The employer requires the individual to perform services on the employer's premises;	922 923
(x) The employer requires the individual performing services to follow the order of work established by the employer;	924 925 926
(xi) The employer requires the individual performing services to make oral or written reports of progress;	927 928
(xii) The employer makes payment to the individual for services on a regular basis, such as hourly, weekly, or monthly;	929 930
(xiii) The employer pays expenses for the individual performing services;	931 932
(xiv) The employer furnishes the tools and materials for use by the individual to perform services;	933 934
(xv) The individual performing services has not invested in the facilities used to perform services;	935 936
(xvi) The individual performing services does not realize a profit or suffer a loss as a result of the performance of the services;	937 938 939
(xvii) The individual performing services is not performing services for more than two employers simultaneously;	940 941
(xviii) The individual performing services does not make the services available to the general public;	942 943
(xix) The employer has a right to discharge the individual performing services;	944 945
(xx) The individual performing services has the right to end the individual's relationship with the employer without	946 947

incurring liability pursuant to an employment contract or 948  
agreement. 949

(1) Service performed by an individual in the employ of an 950  
Indian tribe as defined by section 4(e) of the "Indian Self- 951  
Determination and Education Assistance Act," 88 Stat. 2204 952  
(1975), 25 U.S.C.A. 450b(e), including any subdivision, 953  
subsidiary, or business enterprise wholly owned by an Indian 954  
tribe provided that the service is excluded from employment as 955  
defined in the "Federal Unemployment Tax Act," 53 Stat. 183 956  
(1939), 26 U.S.C.A. 3301 and 3306(c) (7) and is not excluded 957  
under division (B) (3) of this section. 958

(3) "Employment" does not include the following services 959  
if they are found not subject to the "Federal Unemployment Tax 960  
Act," 84 Stat. 713 (1970), 26 U.S.C.A. 3301 to 3311, and if the 961  
services are not required to be included under division (B) (2) 962  
(j) of this section: 963

(a) Service performed after December 31, 1977, in 964  
agricultural labor, except as provided in division (A) (1) (d) of 965  
this section; 966

(b) Domestic service performed after December 31, 1977, in 967  
a private home, local college club, or local chapter of a 968  
college fraternity or sorority except as provided in division 969  
(A) (1) (c) of this section; 970

(c) Service performed after December 31, 1977, for this 971  
state or a political subdivision as described in division (B) (2) 972  
(a) of this section when performed: 973

(i) As a publicly elected official; 974

(ii) As a member of a legislative body, or a member of the 975  
judiciary; 976

(iii) As a military member of the Ohio national guard;	977
(iv) As an employee, not in the classified service as defined in section 124.11 of the Revised Code, serving on a temporary basis in case of fire, storm, snow, earthquake, flood, or similar emergency;	978 979 980 981
(v) In a position which, under or pursuant to law, is designated as a major nontenured policymaking or advisory position, not in the classified service of the state, or a policymaking or advisory position the performance of the duties of which ordinarily does not require more than eight hours per week.	982 983 984 985 986 987
(d) In the employ of any governmental unit or instrumentality of the United States;	988 989
(e) Service performed after December 31, 1971:	990
(i) Service in the employ of an educational institution or institution of higher education, including those operated by the state or a political subdivision, if such service is performed by a student who is enrolled and is regularly attending classes at the educational institution or institution of higher education; or	991 992 993 994 995 996
(ii) By an individual who is enrolled at a nonprofit or public educational institution which normally maintains a regular faculty and curriculum and normally has a regularly organized body of students in attendance at the place where its educational activities are carried on as a student in a full-time program, taken for credit at the institution, which combines academic instruction with work experience, if the service is an integral part of the program, and the institution has so certified to the employer, provided that this subdivision	997 998 999 1000 1001 1002 1003 1004 1005

shall not apply to service performed in a program established 1006  
for or on behalf of an employer or group of employers. 1007

(f) Service performed by an individual in the employ of 1008  
the individual's son, daughter, or spouse and service performed 1009  
by a child under the age of eighteen in the employ of the 1010  
child's father or mother; 1011

(g) Service performed for one or more principals by an 1012  
individual who is compensated on a commission basis, who in the 1013  
performance of the work is master of the individual's own time 1014  
and efforts, and whose remuneration is wholly dependent on the 1015  
amount of effort the individual chooses to expend, and which 1016  
service is not subject to the "Federal Unemployment Tax Act," 53 1017  
Stat. 183 (1939), 26 U.S.C.A. 3301 to 3311. Service performed 1018  
after December 31, 1971: 1019

(i) By an individual for an employer as an insurance agent 1020  
or as an insurance solicitor, if all this service is performed 1021  
for remuneration solely by way of commission; 1022

(ii) As a home worker performing work, according to 1023  
specifications furnished by the employer for whom the services 1024  
are performed, on materials or goods furnished by such employer 1025  
which are required to be returned to the employer or to a person 1026  
designated for that purpose. 1027

(h) Service performed after December 31, 1971: 1028

(i) In the employ of a church or convention or association 1029  
of churches, or in an organization which is operated primarily 1030  
for religious purposes and which is operated, supervised, 1031  
controlled, or principally supported by a church or convention 1032  
or association of churches; 1033

(ii) By a duly ordained, commissioned, or licensed 1034

minister of a church in the exercise of the individual's 1035  
ministry or by a member of a religious order in the exercise of 1036  
duties required by such order; or 1037

(iii) In a facility conducted for the purpose of carrying 1038  
out a program of rehabilitation for individuals whose earning 1039  
capacity is impaired by age or physical or mental deficiency or 1040  
injury, or providing remunerative work for individuals who 1041  
because of their impaired physical or mental capacity cannot be 1042  
readily absorbed in the competitive labor market, by an 1043  
individual receiving such rehabilitation or remunerative work. 1044

(i) Service performed after June 30, 1939, with respect to 1045  
which unemployment compensation is payable under the "Railroad 1046  
Unemployment Insurance Act," 52 Stat. 1094 (1938), 45 U.S.C. 1047  
351; 1048

(j) Service performed by an individual in the employ of 1049  
any organization exempt from income tax under section 501 of the 1050  
"Internal Revenue Code of 1954," if the remuneration for such 1051  
service does not exceed fifty dollars in any calendar quarter, 1052  
or if such service is in connection with the collection of dues 1053  
or premiums for a fraternal beneficial society, order, or 1054  
association and is performed away from the home office or is 1055  
ritualistic service in connection with any such society, order, 1056  
or association; 1057

(k) Casual labor not in the course of an employer's trade 1058  
or business; incidental service performed by an officer, 1059  
appraiser, or member of a finance committee of a bank, building 1060  
and loan association, savings and loan association, or savings 1061  
association when the remuneration for such incidental service 1062  
exclusive of the amount paid or allotted for directors' fees 1063  
does not exceed sixty dollars per calendar quarter is casual 1064

labor; 1065

(l) Service performed in the employ of a voluntary 1066  
employees' beneficial association providing for the payment of 1067  
life, sickness, accident, or other benefits to the members of 1068  
such association or their dependents or their designated 1069  
beneficiaries, if admission to a membership in such association 1070  
is limited to individuals who are officers or employees of a 1071  
municipal or public corporation, of a political subdivision of 1072  
the state, or of the United States and no part of the net 1073  
earnings of such association inures, other than through such 1074  
payments, to the benefit of any private shareholder or 1075  
individual; 1076

(m) Service performed by an individual in the employ of a 1077  
foreign government, including service as a consular or other 1078  
officer or employee or of a nondiplomatic representative; 1079

(n) Service performed in the employ of an instrumentality 1080  
wholly owned by a foreign government if the service is of a 1081  
character similar to that performed in foreign countries by 1082  
employees of the United States or of an instrumentality thereof 1083  
and if the director finds that the secretary of state of the 1084  
United States has certified to the secretary of the treasury of 1085  
the United States that the foreign government, with respect to 1086  
whose instrumentality exemption is claimed, grants an equivalent 1087  
exemption with respect to similar service performed in the 1088  
foreign country by employees of the United States and of 1089  
instrumentalities thereof; 1090

(o) Service with respect to which unemployment 1091  
compensation is payable under an unemployment compensation 1092  
system established by an act of congress; 1093

(p) Service performed as a student nurse in the employ of 1094  
a hospital or a nurses' training school by an individual who is 1095  
enrolled and is regularly attending classes in a nurses' 1096  
training school chartered or approved pursuant to state law, and 1097  
service performed as an intern in the employ of a hospital by an 1098  
individual who has completed a four years' course in a medical 1099  
school chartered or approved pursuant to state law; 1100

(q) Service performed by an individual under the age of 1101  
eighteen in the delivery or distribution of newspapers or 1102  
shopping news, not including delivery or distribution to any 1103  
point for subsequent delivery or distribution; 1104

(r) Service performed in the employ of the United States 1105  
or an instrumentality of the United States immune under the 1106  
Constitution of the United States from the ~~contributions~~ 1107  
premiums imposed by this chapter, except that to the extent that 1108  
congress permits states to require any instrumentalities of the 1109  
United States to make payments into an unemployment fund under a 1110  
state unemployment compensation act, this chapter shall be 1111  
applicable to such instrumentalities and to services performed 1112  
for such instrumentalities in the same manner, to the same 1113  
extent, and on the same terms as to all other employers, 1114  
individuals, and services, provided that if this state is not 1115  
certified for any year by the proper agency of the United States 1116  
under section 3304 of the "Internal Revenue Code of 1954," the 1117  
payments required of such instrumentalities with respect to such 1118  
year shall be refunded by the director from the fund in the same 1119  
manner and within the same period as is provided in division (E) 1120  
of section 4141.09 of the Revised Code with respect to 1121  
~~contributions~~ premiums erroneously collected; 1122

(s) Service performed by an individual as a member of a 1123

band or orchestra, provided such service does not represent the 1124  
principal occupation of such individual, and which service is 1125  
not subject to or required to be covered for full tax credit 1126  
against the tax imposed by the "Federal Unemployment Tax Act," 1127  
53 Stat. 183 (1939), 26 U.S.C.A. 3301 to 3311. 1128

(t) Service performed in the employ of a day camp whose 1129  
camping season does not exceed twelve weeks in any calendar 1130  
year, and which service is not subject to the "Federal 1131  
Unemployment Tax Act," 53 Stat. 183 (1939), 26 U.S.C.A. 3301 to 1132  
3311. Service performed after December 31, 1971: 1133

(i) In the employ of a hospital, if the service is 1134  
performed by a patient of the hospital, as defined in division 1135  
(W) of this section; 1136

(ii) For a prison or other correctional institution by an 1137  
inmate of the prison or correctional institution; 1138

(iii) Service performed after December 31, 1977, by an 1139  
inmate of a custodial institution operated by the state, a 1140  
political subdivision, or a nonprofit organization. 1141

(u) Service that is performed by a nonresident alien 1142  
individual for the period the individual temporarily is present 1143  
in the United States as a nonimmigrant under division (F), (J), 1144  
(M), or (Q) of section 101(a)(15) of the "Immigration and 1145  
Nationality Act," 66 Stat. 163, 8 U.S.C.A. 1101, as amended, 1146  
that is excluded under section 3306(c)(19) of the "Federal 1147  
Unemployment Tax Act," 53 Stat. 183 (1939), 26 U.S.C.A. 3301 to 1148  
3311. 1149

(v) Notwithstanding any other provisions of division (B) 1150  
(3) of this section, services that are excluded under divisions 1151  
(B)(3)(g), (j), (k), and (l) of this section shall not be 1152

excluded from employment when performed for a nonprofit 1153  
organization, as defined in division (X) of this section, or for 1154  
this state or its instrumentalities, or for a political 1155  
subdivision or its instrumentalities or for Indian tribes; 1156

(w) Service that is performed by an individual working as 1157  
an election official or election worker if the amount of 1158  
remuneration received by the individual during the calendar year 1159  
for services as an election official or election worker is less 1160  
than one thousand dollars; 1161

(x) Service performed for an elementary or secondary 1162  
school that is operated primarily for religious purposes, that 1163  
is described in subsection 501(c)(3) and exempt from federal 1164  
income taxation under subsection 501(a) of the Internal Revenue 1165  
Code, 26 U.S.C.A. 501; 1166

(y) Service performed by a person committed to a penal 1167  
institution. 1168

(z) Service performed for an Indian tribe as described in 1169  
division (B)(2)(1) of this section when performed in any of the 1170  
following manners: 1171

(i) As a publicly elected official; 1172

(ii) As a member of an Indian tribal council; 1173

(iii) As a member of a legislative or judiciary body; 1174

(iv) In a position which, pursuant to Indian tribal law, 1175  
is designated as a major nontenured policymaking or advisory 1176  
position, or a policymaking or advisory position where the 1177  
performance of the duties ordinarily does not require more than 1178  
eight hours of time per week; 1179

(v) As an employee serving on a temporary basis in the 1180

case of a fire, storm, snow, earthquake, flood, or similar 1181  
emergency. 1182

(aa) Service performed after December 31, 1971, for a 1183  
nonprofit organization, this state or its instrumentalities, a 1184  
political subdivision or its instrumentalities, or an Indian 1185  
tribe as part of an unemployment work-relief or work-training 1186  
program assisted or financed in whole or in part by any federal 1187  
agency or an agency of a state or political subdivision, 1188  
thereof, by an individual receiving the work-relief or work- 1189  
training. 1190

(bb) Participation in a learn to earn program as defined 1191  
in section 4141.293 of the Revised Code. 1192

(4) If the services performed during one half or more of 1193  
any pay period by an employee for the person employing that 1194  
employee constitute employment, all the services of such 1195  
employee for such period shall be deemed to be employment; but 1196  
if the services performed during more than one half of any such 1197  
pay period by an employee for the person employing that employee 1198  
do not constitute employment, then none of the services of such 1199  
employee for such period shall be deemed to be employment. As 1200  
used in division (B) (4) of this section, "pay period" means a 1201  
period, of not more than thirty-one consecutive days, for which 1202  
payment of remuneration is ordinarily made to the employee by 1203  
the person employing that employee. Division (B) (4) of this 1204  
section does not apply to services performed in a pay period by 1205  
an employee for the person employing that employee, if any of 1206  
such service is excepted by division (B) (3) (o) of this section. 1207

(C) "Benefits" means money payments payable to an 1208  
individual who has established benefit rights, as provided in 1209  
this chapter, for loss of remuneration due to the individual's 1210

unemployment. 1211

(D) "Benefit rights" means the weekly benefit amount and 1212  
the maximum benefit amount that may become payable to an 1213  
individual within the individual's benefit year as determined by 1214  
the director. 1215

(E) "Claim for benefits" means a claim for waiting period 1216  
or benefits for a designated week. 1217

(F) "Additional claim" means the first claim for benefits 1218  
filed following any separation from employment during a benefit 1219  
year; "continued claim" means any claim other than the first 1220  
claim for benefits and other than an additional claim. 1221

(G) "Wages" means remuneration paid to an employee by each 1222  
of the employee's employers with respect to employment; except 1223  
that wages shall not include that part of remuneration paid 1224  
during any calendar year to an individual by an employer or such 1225  
employer's predecessor in interest in the same business or 1226  
enterprise, which in any calendar year is in excess of nine 1227  
thousand dollars on and after January 1, 1995; nine thousand 1228  
five hundred dollars on and after January 1, 2018; and ~~nine-~~ 1229  
eleven thousand dollars on and after the first day of January 1, 1230  
2020 immediately following the effective date of this amendment. 1231  
Remuneration in excess of such amounts shall be deemed wages 1232  
subject to ~~contribution-premium~~ to the same extent that such 1233  
remuneration is defined as wages under the "Federal Unemployment 1234  
Tax Act," 84 Stat. 714 (1970), 26 U.S.C.A. 3301 to 3311, as 1235  
amended. The remuneration paid an employee by an employer with 1236  
respect to employment in another state, upon which ~~contributions-~~ 1237  
payments were required and paid by such employer under the 1238  
unemployment compensation act of such other state, shall be 1239  
included as a part of remuneration in computing the amount 1240

specified in this division. 1241

(H) (1) "Remuneration" means all compensation for personal 1242  
services, including commissions and bonuses and the cash value 1243  
of all compensation in any medium other than cash, except that 1244  
in the case of agricultural or domestic service, "remuneration" 1245  
includes only cash remuneration. Gratuities customarily received 1246  
by an individual in the course of the individual's employment 1247  
from persons other than the individual's employer and which are 1248  
accounted for by such individual to the individual's employer 1249  
are ~~taxable~~ wages subject to premiums. 1250

The reasonable cash value of compensation paid in any 1251  
medium other than cash shall be estimated and determined in 1252  
accordance with rules prescribed by the director, provided that 1253  
"remuneration" does not include: 1254

(a) Payments as provided in divisions (b) (2) to (b) (20) of 1255  
section 3306 of the "Federal Unemployment Tax Act," 84 Stat. 1256  
713, 26 U.S.C.A. 3301 to 3311, as amended; 1257

(b) The payment by an employer, without deduction from the 1258  
remuneration of the individual in the employer's employ, of the 1259  
tax imposed upon an individual in the employer's employ under 1260  
section 3101 of the "Internal Revenue Code of 1954," with 1261  
respect to services performed after October 1, 1941. 1262

(2) "Cash remuneration" means all remuneration paid in 1263  
cash, including commissions and bonuses, but not including the 1264  
cash value of all compensation in any medium other than cash. 1265

(I) "Interested party" means the director and any party to 1266  
whom notice of a determination of an application for benefit 1267  
rights or a claim for benefits is required to be given under 1268  
section 4141.28 of the Revised Code. 1269

(J) "Annual payroll" means the total amount of wages 1270  
subject to ~~contributions~~ premiums during a twelve-month period 1271  
ending with the last day of the second calendar quarter of any 1272  
calendar year. 1273

(K) "Average annual payroll" means the average of the last 1274  
three annual payrolls of an employer, provided that if, as of 1275  
any computation date, the employer has had less than three 1276  
annual payrolls in such three-year period, such average shall be 1277  
based on the annual payrolls which the employer has had as of 1278  
such date. 1279

(L) (1) ~~"Contributions"~~ "Premiums" means the money payments 1280  
to the state unemployment compensation insurance fund required 1281  
of employers by section 4141.25 of the Revised Code and of the 1282  
state and any of its political subdivisions electing to pay 1283  
~~contributions~~ premiums under section 4141.242 of the Revised 1284  
Code. Employers paying ~~contributions~~ premiums shall be described 1285  
as "~~contributory~~ premium paying employers." 1286

(2) "Payments in lieu of ~~contributions~~ premiums" means the 1287  
money payments to the state unemployment compensation insurance 1288  
fund required of reimbursing employers under sections 4141.241 1289  
and 4141.242 of the Revised Code. 1290

(M) An individual is "totally unemployed" in any week 1291  
during which the individual performs no services and with 1292  
respect to such week no remuneration is payable to the 1293  
individual. 1294

(N) An individual is "partially unemployed" in any week 1295  
if, due to involuntary loss of work, the total remuneration 1296  
payable to the individual for such week is less than the 1297  
individual's weekly benefit amount. 1298

(O) "Week" means the calendar week ending at midnight 1299  
Saturday unless an equivalent week of seven consecutive calendar 1300  
days is prescribed by the director. 1301

(1) "Qualifying week" means any calendar week in an 1302  
individual's base period with respect to which the individual 1303  
earns or is paid remuneration in employment subject to this 1304  
chapter. A calendar week with respect to which an individual 1305  
earns remuneration but for which payment was not made within the 1306  
base period, when necessary to qualify for benefit rights, may 1307  
be considered to be a qualifying week. The number of qualifying 1308  
weeks which may be established in a calendar quarter shall not 1309  
exceed the number of calendar weeks in the quarter. 1310

(2) "Average weekly wage" means the amount obtained by 1311  
dividing an individual's total remuneration for all qualifying 1312  
weeks during the base period by the number of such qualifying 1313  
weeks, provided that if the computation results in an amount 1314  
that is not a multiple of one dollar, such amount shall be 1315  
rounded to the next lower multiple of one dollar. 1316

(P) "Weekly benefit amount" means the amount of benefits 1317  
an individual would be entitled to receive for one week of total 1318  
unemployment. 1319

(Q) (1) "Base period" means the first four of the last five 1320  
completed calendar quarters immediately preceding the first day 1321  
of an individual's benefit year, except as provided in division 1322  
(Q) (2) of this section. 1323

(2) If an individual does not have sufficient qualifying 1324  
weeks and wages in the base period to qualify for benefit 1325  
rights, the individual's base period shall be the four most 1326  
recently completed calendar quarters preceding the first day of 1327

the individual's benefit year. Such base period shall be known 1328  
as the "alternate base period." If information as to weeks and 1329  
wages for the most recent quarter of the alternate base period 1330  
is not available to the director from the regular quarterly 1331  
reports of wage information, which are systematically 1332  
accessible, the director may, consistent with the provisions of 1333  
section 4141.28 of the Revised Code, base the determination of 1334  
eligibility for benefits on the affidavit of the claimant with 1335  
respect to weeks and wages for that calendar quarter. The 1336  
claimant shall furnish payroll documentation, where available, 1337  
in support of the affidavit. The determination based upon the 1338  
alternate base period as it relates to the claimant's benefit 1339  
rights, shall be amended when the quarterly report of wage 1340  
information from the employer is timely received and that 1341  
information causes a change in the determination. As provided in 1342  
division (B) of section 4141.28 of the Revised Code, any 1343  
benefits paid and charged to an employer's account, based upon a 1344  
claimant's affidavit, shall be adjusted effective as of the 1345  
beginning of the claimant's benefit year. No calendar quarter in 1346  
a base period or alternate base period shall be used to 1347  
establish a subsequent benefit year. 1348

(3) The "base period" of a combined wage claim, as 1349  
described in division (H) of section 4141.43 of the Revised 1350  
Code, shall be the base period prescribed by the law of the 1351  
state in which the claim is allowed. 1352

(4) For purposes of determining the weeks that comprise a 1353  
completed calendar quarter under this division, only those weeks 1354  
ending at midnight Saturday within the calendar quarter shall be 1355  
utilized. 1356

(R) (1) "Benefit year" with respect to an individual means 1357

the fifty-two week period beginning with the first day of that 1358  
week with respect to which the individual first files a valid 1359  
application for determination of benefit rights, and thereafter 1360  
the fifty-two week period beginning with the first day of that 1361  
week with respect to which the individual next files a valid 1362  
application for determination of benefit rights after the 1363  
termination of the individual's last preceding benefit year, 1364  
except that the application shall not be considered valid unless 1365  
the individual has had employment in six weeks that is subject 1366  
to this chapter or the unemployment compensation act of another 1367  
state, or the United States, and has, since the beginning of the 1368  
individual's previous benefit year, in the employment earned 1369  
three times the average weekly wage determined for the previous 1370  
benefit year. The "benefit year" of a combined wage claim, as 1371  
described in division (H) of section 4141.43 of the Revised 1372  
Code, shall be the benefit year prescribed by the law of the 1373  
state in which the claim is allowed. Any application for 1374  
determination of benefit rights made in accordance with section 1375  
4141.28 of the Revised Code is valid if the individual filing 1376  
such application is unemployed, has been employed by an employer 1377  
or employers subject to this chapter in at least twenty 1378  
qualifying weeks within the individual's base period, and has 1379  
earned or been paid remuneration at an average weekly wage of 1380  
not less than twenty-seven and one-half per cent of the 1381  
statewide average weekly wage for such weeks. For purposes of 1382  
determining whether an individual has had sufficient employment 1383  
since the beginning of the individual's previous benefit year to 1384  
file a valid application, "employment" means the performance of 1385  
services for which remuneration is payable. 1386

(2) Effective for benefit years beginning on and after 1387  
December 26, 2004, any application for determination of benefit 1388

rights made in accordance with section 4141.28 of the Revised 1389  
Code is valid if the individual satisfies the criteria described 1390  
in division (R) (1) of this section, and if the reason for the 1391  
individual's separation from employment is not disqualifying 1392  
pursuant to division (D) (2) of section 4141.29 or section 1393  
4141.291 of the Revised Code. A disqualification imposed 1394  
pursuant to division (D) (2) of section 4141.29 or section 1395  
4141.291 of the Revised Code must be removed as provided in 1396  
those sections as a requirement of establishing a valid 1397  
application for benefit years beginning on and after December 1398  
26, 2004. 1399

(3) The statewide average weekly wage shall be calculated 1400  
by the director once a year based on the twelve-month period 1401  
ending the thirtieth day of June, as set forth in ~~division (B)~~ 1402  
~~(3) of section 4141.30~~ 4141.02 of the Revised Code, rounded down 1403  
to the nearest dollar. Increases or decreases in the amount of 1404  
remuneration required to have been earned or paid in order for 1405  
individuals to have filed valid applications shall become 1406  
effective on Sunday of the calendar week in which the first day 1407  
of January occurs that follows the twelve-month period ending 1408  
the thirtieth day of June upon which the calculation of the 1409  
statewide average weekly wage was based. 1410

(4) As used in this division, an individual is 1411  
"unemployed" if, with respect to the calendar week in which such 1412  
application is filed, the individual is "partially unemployed" 1413  
or "totally unemployed" as defined in this section or if, prior 1414  
to filing the application, the individual was separated from the 1415  
individual's most recent work for any reason which terminated 1416  
the individual's employee-employer relationship, or was laid off 1417  
indefinitely or for a definite period of seven or more days. 1418

(S) "Calendar quarter" means the period of three 1419  
consecutive calendar months ending on the thirty-first day of 1420  
March, the thirtieth day of June, the thirtieth day of 1421  
September, and the thirty-first day of December, or the 1422  
equivalent thereof as the director prescribes by rule. 1423

(T) "Computation date" means the first day of the third 1424  
calendar quarter of any calendar year. 1425

(U) "~~Contribution~~ Premium period" means the calendar year 1426  
beginning on the first day of January of any year. 1427

(V) "Agricultural labor," for the purpose of this 1428  
division, means any service performed prior to January 1, 1972, 1429  
which was agricultural labor as defined in this division prior 1430  
to that date, and service performed after December 31, 1971: 1431

(1) On a farm, in the employ of any person, in connection 1432  
with cultivating the soil, or in connection with raising or 1433  
harvesting any agricultural or horticultural commodity, 1434  
including the raising, shearing, feeding, caring for, training, 1435  
and management of livestock, bees, poultry, and fur-bearing 1436  
animals and wildlife; 1437

(2) In the employ of the owner or tenant or other operator 1438  
of a farm in connection with the operation, management, 1439  
conservation, improvement, or maintenance of such farm and its 1440  
tools and equipment, or in salvaging timber or clearing land of 1441  
brush and other debris left by hurricane, if the major part of 1442  
such service is performed on a farm; 1443

(3) In connection with the production or harvesting of any 1444  
commodity defined as an agricultural commodity in section 15 (g) 1445  
of the "Agricultural Marketing Act," 46 Stat. 1550 (1931), 12 1446  
U.S.C. 1141j, as amended, or in connection with the ginning of 1447

cotton, or in connection with the operation or maintenance of 1448  
ditches, canals, reservoirs, or waterways, not owned or operated 1449  
for profit, used exclusively for supplying and storing water for 1450  
farming purposes; 1451

(4) In the employ of the operator of a farm in handling, 1452  
planting, drying, packing, packaging, processing, freezing, 1453  
grading, storing, or delivering to storage or to market or to a 1454  
carrier for transportation to market, in its unmanufactured 1455  
state, any agricultural or horticultural commodity, but only if 1456  
the operator produced more than one half of the commodity with 1457  
respect to which such service is performed; 1458

(5) In the employ of a group of operators of farms, or a 1459  
cooperative organization of which the operators are members, in 1460  
the performance of service described in division (V) (4) of this 1461  
section, but only if the operators produced more than one-half 1462  
of the commodity with respect to which the service is performed; 1463

(6) Divisions (V) (4) and (5) of this section shall not be 1464  
deemed to be applicable with respect to service performed: 1465

(a) In connection with commercial canning or commercial 1466  
freezing or in connection with any agricultural or horticultural 1467  
commodity after its delivery to a terminal market for 1468  
distribution for consumption; or 1469

(b) On a farm operated for profit if the service is not in 1470  
the course of the employer's trade or business. 1471

As used in division (V) of this section, "farm" includes 1472  
stock, dairy, poultry, fruit, fur-bearing animal, and truck 1473  
farms, plantations, ranches, nurseries, ranges, greenhouses, or 1474  
other similar structures used primarily for the raising of 1475  
agricultural or horticultural commodities and orchards. 1476

(W) "Hospital" means an institution which has been 1477  
registered or licensed by the Ohio department of health as a 1478  
hospital. 1479

(X) "Nonprofit organization" means an organization, or 1480  
group of organizations, described in section 501(c)(3) of the 1481  
"Internal Revenue Code of 1954," and exempt from income tax 1482  
under section 501(a) of that code. 1483

(Y) "Institution of higher education" means a public or 1484  
nonprofit educational institution, including an educational 1485  
institution operated by an Indian tribe, which: 1486

(1) Admits as regular students only individuals having a 1487  
certificate of graduation from a high school, or the recognized 1488  
equivalent; 1489

(2) Is legally authorized in this state or by the Indian 1490  
tribe to provide a program of education beyond high school; and 1491

(3) Provides an educational program for which it awards a 1492  
bachelor's or higher degree, or provides a program which is 1493  
acceptable for full credit toward such a degree, a program of 1494  
post-graduate or post-doctoral studies, or a program of training 1495  
to prepare students for gainful employment in a recognized 1496  
occupation. 1497

For the purposes of this division, all colleges and 1498  
universities in this state are institutions of higher education. 1499

(Z) For the purposes of this chapter, "states" includes 1500  
the District of Columbia, the Commonwealth of Puerto Rico, and 1501  
the Virgin Islands. 1502

(AA) "Alien" means, for the purposes of division (A)(1)(d) 1503  
of this section, an individual who is an alien admitted to the 1504

United States to perform service in agricultural labor pursuant 1505  
to sections 214 (c) and 101 (a) (15) (H) of the "Immigration and 1506  
Nationality Act," 66 Stat. 163, 8 U.S.C.A. 1101. 1507

(BB) (1) "Crew leader" means an individual who furnishes 1508  
individuals to perform agricultural labor for any other employer 1509  
or farm operator, and: 1510

(a) Pays, either on the individual's own behalf or on 1511  
behalf of the other employer or farm operator, the individuals 1512  
so furnished by the individual for the service in agricultural 1513  
labor performed by them; 1514

(b) Has not entered into a written agreement with the 1515  
other employer or farm operator under which the agricultural 1516  
worker is designated as in the employ of the other employer or 1517  
farm operator. 1518

(2) For the purposes of this chapter, any individual who 1519  
is a member of a crew furnished by a crew leader to perform 1520  
service in agricultural labor for any other employer or farm 1521  
operator shall be treated as an employee of the crew leader if: 1522

(a) The crew leader holds a valid certificate of 1523  
registration under the "Farm Labor Contractor Registration Act 1524  
of 1963," 90 Stat. 2668, 7 U.S.C. 2041; or 1525

(b) Substantially all the members of the crew operate or 1526  
maintain tractors, mechanized harvesting or crop-dusting 1527  
equipment, or any other mechanized equipment, which is provided 1528  
by the crew leader; and 1529

(c) If the individual is not in the employment of the 1530  
other employer or farm operator within the meaning of division 1531  
(B) (1) of this section. 1532

(3) For the purposes of this division, any individual who 1533  
is furnished by a crew leader to perform service in agricultural 1534  
labor for any other employer or farm operator and who is not 1535  
treated as in the employment of the crew leader under division 1536  
(BB)(2) of this section shall be treated as the employee of the 1537  
other employer or farm operator and not of the crew leader. The 1538  
other employer or farm operator shall be treated as having paid 1539  
cash remuneration to the individual in an amount equal to the 1540  
amount of cash remuneration paid to the individual by the crew 1541  
leader, either on the crew leader's own behalf or on behalf of 1542  
the other employer or farm operator, for the service in 1543  
agricultural labor performed for the other employer or farm 1544  
operator. 1545

(CC) "Educational institution" means an institution other 1546  
than an institution of higher education as defined in division 1547  
(Y) of this section, including an educational institution 1548  
operated by an Indian tribe, which: 1549

(1) Offers participants, trainees, or students an 1550  
organized course of study or training designed to transfer to 1551  
them knowledge, skills, information, doctrines, attitudes, or 1552  
abilities from, by, or under the guidance of an instructor or 1553  
teacher; and 1554

(2) Is approved, chartered, or issued a permit to operate 1555  
as a school by the state board of education, other government 1556  
agency, or Indian tribe that is authorized within the state to 1557  
approve, charter, or issue a permit for the operation of a 1558  
school. 1559

For the purposes of this division, the courses of study or 1560  
training which the institution offers may be academic, 1561  
technical, trade, or preparation for gainful employment in a 1562

recognized occupation. 1563

(DD) "Cost savings day" means any unpaid day off from work 1564  
in which employees continue to accrue employee benefits which 1565  
have a determinable value including, but not limited to, 1566  
vacation, pension contribution, sick time, and life and health 1567  
insurance. 1568

(EE) "Employee coinsurance payments" means the payments 1569  
from employees required under section 4141.252 of the Revised 1570  
Code. 1571

(FF) "Fund as of the computation date" means as of any 1572  
computation date, the aggregate amount of the unemployment 1573  
compensation insurance fund, including all premiums owing on the 1574  
computation date that are paid within thirty days thereafter, 1575  
all payments in lieu of premiums that are paid within sixty days 1576  
after the computation date, all employee coinsurance payments 1577  
owing on the computation date that are paid within thirty days 1578  
thereafter, all reimbursements of the federal share of extended 1579  
benefits described in section 4141.301 of the Revised Code that 1580  
are owing on the computation date, and all interest earned by 1581  
the fund and received on or before the computation date from the 1582  
federal government. 1583

(GG) "Minimum safe level" means an amount equal to 0.75 of 1584  
the average high cost multiple calculated annually under 1585  
division (B) of section 4141.253 of the Revised Code. 1586

Sec. 4141.02. The director of job and family services 1587  
shall calculate the statewide average weekly wage based on the 1588  
average weekly earnings of all workers in employment subject to 1589  
this chapter during the preceding twelve-month period ending the 1590  
thirtieth day of June. The calculation shall be made in the 1591

following manner: 1592

(A) The sum of the total monthly employment reported for 1593  
the previous twelve-month period shall be divided by twelve to 1594  
determine the average monthly employment. 1595

(B) The sum of the total wages reported for the previous 1596  
twelve-month period shall be divided by the average monthly 1597  
employment to determine the average annual wage. 1598

(C) The average annual wage shall be divided by fifty-two 1599  
to determine the statewide average weekly wage. 1600

**Sec. 4141.09.** (A) There is hereby created an unemployment 1601  
compensation insurance fund to be administered by the state 1602  
without liability on the part of the state beyond the amounts 1603  
paid into the fund and earned by the fund. The unemployment 1604  
compensation insurance fund shall consist of all ~~contributions~~ 1605  
premiums, payments in lieu of ~~contributions~~ premiums described 1606  
in sections 4141.241 and 4141.242 of the Revised Code, employee 1607  
coinsurance payments, reimbursements of the federal share of 1608  
extended benefits described in section 4141.301 of the Revised 1609  
Code, collected under sections 4141.01 to 4141.56 of the Revised 1610  
Code, and the amount required under division (A)(4) of section 1611  
4141.35 of the Revised Code, together with all interest earned 1612  
upon any moneys deposited with the secretary of the treasury of 1613  
the United States to the credit of the account of this state in 1614  
the unemployment trust fund established and maintained pursuant 1615  
to section 904 of the "Social Security Act," any property or 1616  
securities acquired through the use of moneys belonging to the 1617  
fund, and all earnings of such property or securities. The 1618  
unemployment compensation insurance fund shall be used to pay 1619  
benefits, shared work compensation as defined in section 4141.50 1620  
of the Revised Code, and refunds as provided by such sections 1621

and for no other purpose. 1622

(B) The treasurer of state shall be the custodian of the 1623  
unemployment compensation insurance fund and shall administer 1624  
such fund in accordance with the directions of the director of 1625  
job and family services. All disbursements therefrom shall be 1626  
paid by the treasurer of state on warrants drawn by the 1627  
director. Such warrants may bear the facsimile signature of the 1628  
director printed thereon and that of a deputy or other employee 1629  
of the director charged with the duty of keeping the account of 1630  
the unemployment compensation insurance fund and with the 1631  
preparation of warrants for the payment of benefits to the 1632  
persons entitled thereto. Moneys in the clearing and benefit 1633  
accounts shall not be commingled with other state funds, except 1634  
as provided in division (C) of this section, but shall be 1635  
maintained in separate accounts on the books of the depository 1636  
bank. Such money shall be secured by the depository bank to the 1637  
same extent and in the same manner as required by sections 1638  
135.01 to 135.21 of the Revised Code; and collateral pledged for 1639  
this purpose shall be kept separate and distinct from any 1640  
collateral pledged to secure other funds of this state. All sums 1641  
recovered for losses sustained by the unemployment compensation 1642  
insurance fund shall be deposited therein. The treasurer of 1643  
state shall be liable on the treasurer's official bond for the 1644  
faithful performance of the treasurer's duties in connection 1645  
with the unemployment compensation insurance fund, such 1646  
liability to exist in addition to any liability upon any 1647  
separate bond. 1648

(C) The treasurer of state shall maintain within the 1649  
unemployment compensation insurance fund three separate accounts 1650  
which shall be a clearing account, a trust fund account, and a 1651  
benefit account. All moneys payable to the unemployment 1652

compensation insurance fund, upon receipt by the director, shall 1653  
be forwarded to the treasurer of state, who shall immediately 1654  
deposit them in the clearing account. Refunds of ~~contributions~~ 1655  
premiums, or payments in lieu of ~~contributions~~ premiums, payable 1656  
pursuant to division (E) of this section may be paid from the 1657  
clearing account upon warrants signed by a deputy or other 1658  
employee of the director charged with the duty of keeping the 1659  
record of the clearing account and with the preparation of 1660  
warrants for the payment of refunds to persons entitled thereto. 1661  
After clearance thereof, all moneys in the clearing account 1662  
shall be deposited with the secretary of the treasury of the 1663  
United States to the credit of the account of this state in the 1664  
unemployment trust fund established and maintained pursuant to 1665  
section 904 of the "Social Security Act," in accordance with 1666  
requirements of the "Federal Unemployment Tax Act," 53 Stat. 183 1667  
(1939), 26 U.S.C.A. 3301, 3304(a)(3), any law in this state 1668  
relating to the deposit, administration, release, or 1669  
disbursement of moneys in the possession or custody of this 1670  
state to the contrary notwithstanding. The benefit account shall 1671  
consist of all moneys requisitioned from this state's account in 1672  
the unemployment trust fund. Federal funds may be deposited, at 1673  
the director's discretion, into the benefit account. Any funds 1674  
deposited into the benefit account shall be disbursed solely for 1675  
payment of benefits under a federal program administered by this 1676  
state and for no other purpose. Moneys in the clearing and 1677  
benefit accounts may be deposited by the treasurer of state, 1678  
under the direction of the director, in any bank or public 1679  
depository in which general funds of the state may be deposited, 1680  
but no public deposit insurance charge or premium shall be paid 1681  
out of the fund. 1682

(D) Moneys shall be requisitioned from this state's 1683

account in the unemployment trust fund solely for the payment of 1684  
benefits and in accordance with regulations prescribed by the 1685  
director. The director shall requisition from the unemployment 1686  
trust fund such amounts, not exceeding the amount standing to 1687  
this state's account therein, as are deemed necessary for the 1688  
payment of benefits for a reasonable future period. Upon receipt 1689  
thereof, the treasurer of state shall deposit such moneys in the 1690  
benefit account. Expenditures of such money in the benefit 1691  
account and refunds from the clearing account shall not require 1692  
specific appropriations or other formal release by state 1693  
officers of money in their custody. Any balance of moneys 1694  
requisitioned from the unemployment trust fund which remains 1695  
unclaimed or unpaid in the benefit account after the expiration 1696  
of the period for which such sums were requisitioned shall 1697  
either be deducted from estimates for and may be utilized for 1698  
the payment of benefits during succeeding periods, or, in the 1699  
discretion of the director, shall be redeposited with the 1700  
secretary of the treasury of the United States to the credit of 1701  
this state's account in the unemployment trust fund, as provided 1702  
in division (C) of this section. Unclaimed or unpaid federal 1703  
funds redeposited with the secretary of the treasury of the 1704  
United States shall be credited to the appropriate federal 1705  
account. 1706

(E) No claim for an adjustment or a refund on ~~contribution-~~ 1707  
premium, payment in lieu of ~~contributions~~ premiums, employee 1708  
coinsurance payment, interest, or forfeiture alleged to have 1709  
been erroneously or illegally assessed or collected, or alleged 1710  
to have been collected without authority, and no claim for an 1711  
adjustment or a refund of any sum alleged to have been excessive 1712  
or in any manner wrongfully collected shall be allowed unless an 1713  
application, in writing, therefor is made within four years from 1714

the date on which such payment was made. If the director 1715  
determines that such ~~contribution premium~~, payment in lieu of 1716  
~~contributions premiums, employee coinsurance payment, interest,~~ 1717  
or forfeiture, or any portion thereof, was erroneously 1718  
collected, the director shall allow such employer to make an 1719  
adjustment thereof without interest in connection with 1720  
subsequent ~~contribution premium~~ payments, or payments in lieu of 1721  
~~contributions premiums~~, by the employer, or the director may 1722  
refund said amount, without interest, from the clearing account 1723  
of the unemployment compensation insurance fund, except as 1724  
provided in division (B) of section 4141.11 of the Revised Code. 1725  
For like cause and within the same period, adjustment or refund 1726  
may be so made on the director's own initiative. An overpayment 1727  
of ~~contribution premium~~, payment in lieu of ~~contributions~~ 1728  
premiums, employee coinsurance payment, interest, or forfeiture 1729  
for which an employer has not made application for refund prior 1730  
to the date of sale of the employer's business shall accrue to 1731  
the employer's successor in interest. 1732

An application for an adjustment or a refund, or any 1733  
portion thereof, that is rejected is binding upon the employer 1734  
unless, within thirty days after the mailing of a written notice 1735  
of rejection to the employer's last known address, or, in the 1736  
absence of mailing of such notice, within thirty days after the 1737  
delivery of such notice, the employer files an application for a 1738  
review and redetermination setting forth the reasons therefor. 1739  
The director shall promptly examine the application for review 1740  
and redetermination, and if a review is granted, the employer 1741  
shall be promptly notified thereof, and shall be granted an 1742  
opportunity for a prompt hearing. 1743

(F) If the director finds that ~~contributions premiums or~~ 1744  
employee coinsurance payments have been paid to the director in 1745

error, and that such ~~contributions~~ premiums or coinsurance 1746  
payments should have been paid to a department of another state 1747  
or of the United States charged with the administration of an 1748  
unemployment compensation law, the director may upon request by 1749  
such department or upon the director's own initiative transfer 1750  
to such department the amount of such ~~contributions~~ premiums or 1751  
coinsurance payments, less any benefits paid to claimants whose 1752  
wages were the basis for such ~~contributions~~ premiums or 1753  
coinsurance payments. The director may request and receive from 1754  
such department any ~~contributions or premiums~~, adjusted 1755  
~~contributions~~ premiums, employee coinsurance payments, or 1756  
adjusted coinsurance payments paid in error to such department 1757  
which should have been paid to the director. 1758

(G) In accordance with section 303(c) (3) of the Social 1759  
Security Act, and section 3304(a) (17) of the Internal Revenue 1760  
Code of 1954 for continuing certification of Ohio unemployment 1761  
compensation laws for administrative grants and for tax credits, 1762  
any interest required to be paid on advances under Title XII of 1763  
the Social Security Act shall be paid in a timely manner and 1764  
shall not be paid, directly or indirectly, by an equivalent 1765  
reduction in the Ohio unemployment ~~taxes~~ premiums or otherwise, 1766  
by the state from amounts in the unemployment compensation 1767  
insurance fund. 1768

(H) The treasurer of state, under the direction of the 1769  
director and in accordance with the "Cash Management Improvement 1770  
Act of 1990," 104 Stat. 1061, 31 U.S.C.A. 335, 6503, shall 1771  
deposit amounts of interest earned by the state on funds in the 1772  
benefit account established pursuant to division (C) of this 1773  
section into the unemployment trust fund. 1774

(I) The treasurer of state, under the direction of the 1775

director, shall deposit federal funds received by the director 1776  
for training and administration and for payment of benefits, job 1777  
search, relocation, transportation, and subsistence allowances 1778  
pursuant to the "Trade Act of 1974," 88 Stat. 1978, 19 U.S.C.A. 1779  
2101, as amended; the "North American Free Trade Agreement 1780  
Implementation Act," 107 Stat. 2057 (1993), 19 U.S.C.A. 3301, as 1781  
amended; and the "Trade Act of 2002," 116 Stat. 993, 19 U.S.C.A. 1782  
3801, as amended, into the Trade Act training and administration 1783  
account, which is hereby created for the purpose of making 1784  
payments specified under those acts. The treasurer of state, 1785  
under the direction of the director, may transfer funds from the 1786  
Trade Act training and administration account to the benefit 1787  
account for the purpose of making any payments directly to 1788  
claimants for benefits, job search, relocation, transportation, 1789  
and subsistence allowances, as specified by those acts. 1790

**Sec. 4141.11.** There is hereby created in the state 1791  
treasury the unemployment compensation special administrative 1792  
fund. The fund shall consist of all interest collected on 1793  
~~delinquent contributions~~ premiums and delinquent employee 1794  
coinsurance payments pursuant to this chapter, all fines and 1795  
forfeitures collected under this chapter, all money received 1796  
from the sale of real property under section 4141.131 of the 1797  
Revised Code, the amount required under division (A)(4) of 1798  
section 4141.35 of the Revised Code, and all court costs and 1799  
interest paid or collected in connection with the repayment of 1800  
fraudulently obtained benefits pursuant to section 4141.35 of 1801  
the Revised Code. All interest earned on the money in the fund 1802  
shall be retained in the fund and shall not be credited or 1803  
transferred to any other fund or account, except as provided in 1804  
division (B) of this section. All moneys which are deposited or 1805  
paid into this fund may be used by: 1806

(A) The director of job and family services whenever it appears that such use is necessary for:

(1) The proper administration of this chapter and no federal funds are available for the specific purpose for which the expenditure is to be made, provided the moneys are not substituted for appropriations from federal funds, which in the absence of such moneys would be available;

(2) The proper administration of this chapter for which purpose appropriations from federal funds have been requested and approved but not received, provided the fund would be reimbursed upon receipt of the federal appropriation;

(3) To the extent possible, the repayment to the unemployment compensation administration fund of moneys found by the proper agency of the United States to have been lost or expended for purposes other than, or an amount in excess of, those found necessary by the proper agency of the United States for the administration of this chapter.

(B) The director or the director's deputy whenever it appears that such use is necessary for the payment of refunds or adjustments of interest, fines, forfeitures, or court costs erroneously collected and paid into this fund pursuant to this chapter.

(C) The director, to pay state disaster unemployment benefits pursuant to section 4141.292 of the Revised Code.

(D) The director, to pay any costs attributable to the director that are associated with the sale of real property under section 4141.131 of the Revised Code.

Whenever the balance in the unemployment compensation special administrative fund is considered to be excessive by the

director, the director shall request the director of budget and 1836  
management to transfer to the unemployment compensation 1837  
insurance fund the amount considered to be excessive. Any 1838  
balance in the unemployment compensation special administrative 1839  
fund shall not lapse at any time, but shall be continuously 1840  
available to the director of job and family services for 1841  
expenditures consistent with this chapter. 1842

**Sec. 4141.13.** In addition to all other duties imposed on 1843  
the director of job and family services and powers granted by 1844  
this chapter, the director may: 1845

(A) Adopt and enforce reasonable rules relative to the 1846  
exercise of the director's powers and authority, and proper 1847  
rules to govern the director's proceedings and to regulate the 1848  
mode and manner of all investigations and hearings; 1849

(B) Prescribe the time, place, and manner of making claims 1850  
for benefits under such sections, the kind and character of 1851  
notices required thereunder, the procedure for investigating, 1852  
hearing, and deciding claims, the nature and extent of the 1853  
proofs and evidence and the method of furnishing and taking such 1854  
proofs and evidence to establish the right to benefits, and the 1855  
method and time within which adjudication and awards shall be 1856  
made; 1857

(C) Adopt rules with respect to the collection, 1858  
maintenance, and disbursement of the unemployment and 1859  
administrative funds; 1860

(D) Amend and modify any of the director's rules from time 1861  
to time in such respects as the director finds necessary or 1862  
desirable; 1863

(E) Authorize a designee to hold or undertake an 1864

investigation, inquiry, or hearing that the director is 1865  
authorized to hold or undertake. An order of a designee 1866  
authorized pursuant to this section is the order of the 1867  
director. 1868

(F) Appoint advisors or advisory employment committees, by 1869  
local districts or by industries, who shall, without 1870  
compensation but with reimbursements for necessary expenses, 1871  
assist the director in the execution of the director's duties; 1872

(G) Require all employers, including employers not 1873  
otherwise subject to this chapter, to furnish to the director 1874  
information concerning the amount of wages paid, the number of 1875  
employees employed and the regularity of their employment, the 1876  
number of employees hired, laid off, and discharged from time to 1877  
time and the reasons therefor and the numbers that quit 1878  
voluntarily, and other and further information respecting any 1879  
other facts required for the proper administration of this 1880  
chapter; 1881

(H) Classify generally industries, businesses, 1882  
occupations, and employments, and employers individually, as to 1883  
the hazard of unemployment in each business, industry, 1884  
occupation, or employment, and as to the particular hazard of 1885  
each employer, having special reference to the conditions of 1886  
regularity and irregularity of the employment provided by such 1887  
employer and of the fluctuations in payrolls of such employer; 1888

(I) Determine the ~~contribution-premium~~ rates upon 1889  
employers subject to this chapter, and provide for the levy and 1890  
collection of the ~~contribution-premium~~ from such employers; 1891

(J) Provide for the collection of employee coinsurance 1892  
payments described in section 4141.252 of the Revised Code; 1893

(K) Receive, hear, and decide claims for unemployment 1894  
benefits, and provide for the payment of such claims as are 1895  
allowed; 1896

~~(K)~~ (L) Promote the regularization of employment and the 1897  
prevention of unemployment; 1898

~~(L)~~ (M) Encourage and assist in the adoption of practical 1899  
methods of vocational training, retraining, and vocational 1900  
guidance; 1901

~~(M)~~ (N) Investigate, recommend, and advise and assist in 1902  
the establishment and operation by municipal corporations, 1903  
counties, school districts, and the state of prosperity reserves 1904  
of public work to be prosecuted in times of business depression 1905  
and unemployment; 1906

~~(N)~~ (O) Promote the re-employment of unemployed workers 1907  
throughout the state in any other way that may be feasible, and 1908  
take all appropriate steps within the director's means to reduce 1909  
and prevent unemployment; 1910

~~(O)~~ (P) Carry on and publish the results of any 1911  
investigations and research that the director deems relevant; 1912

~~(P)~~ (Q) Make such reports to the proper agency of the 1913  
United States created by the "Social Security Act" as that 1914  
agency requires, and comply with such provisions as the agency 1915  
finds necessary to assure the correctness and verification of 1916  
such reports; 1917

~~(Q)~~ (R) Make available upon request to any agency of the 1918  
United States charged with the administration of public works or 1919  
assistance through public employment the name, address, ordinary 1920  
occupation, and employment status of each recipient of 1921  
unemployment benefits under this chapter, and a statement of 1922

such recipient's rights to further benefits under this chapter; 1923

~~(R)~~ (S) Make such investigations, secure and transmit such 1924  
information, make available such services and facilities, and 1925  
exercise such of the other powers provided by this section with 1926  
respect to the administration of this chapter, as the director 1927  
deems necessary or appropriate to facilitate the administration 1928  
of the unemployment compensation law or public employment 1929  
service laws of this state and of other states and the United 1930  
States, and in like manner accept and utilize information, 1931  
services, and facilities made available to this state by the 1932  
agency charged with the administration of any such other 1933  
unemployment compensation or public employment service laws; 1934

~~(S)~~ (T) Enter into or cooperate in arrangements whereby 1935  
facilities and services provided under the unemployment 1936  
compensation law of Canada may be utilized for the taking of 1937  
claims and the payment of benefits under the unemployment 1938  
compensation law of this state or under a similar law of Canada; 1939

~~(T)~~ (U) Transfer surplus computers and computer equipment 1940  
directly to a chartered public school within the state, 1941  
notwithstanding sections 125.12 to 125.14 of the Revised Code. 1942  
The computers and computer equipment may be repaired or 1943  
refurbished prior to the transfer, and the public school may be 1944  
charged a service fee not to exceed the direct cost of repair or 1945  
refurbishing. 1946

**Sec. 4141.20.** (A) Every employer, including those not 1947  
otherwise subject to this chapter, shall furnish the director of 1948  
job and family services upon request all information required by 1949  
the director to carry out the requirements of this chapter. 1950  
Every employer receiving from the director any blank with 1951  
direction to fill it out shall cause it to be properly filled 1952

out, in the manner prescribed by the director, so as to answer 1953  
fully and correctly all questions therein propounded, and shall 1954  
furnish all the information therein sought, or, if unable to do 1955  
so, that employer shall give the director in writing good and 1956  
sufficient reason for such failure. 1957

The director may require that such information be verified 1958  
under oath and returned to the director within the period fixed 1959  
by the director or by law. The director or any person employed 1960  
by the director for that purpose may examine under oath any such 1961  
employer, or the officer, agent, or employee of that employer, 1962  
for the purpose of ascertaining any information that the 1963  
employer is required by this chapter to furnish to the director. 1964

(B) Every ~~contributory premium paying~~ employer shall file 1965  
a quarterly ~~contribution premium~~ and wage report. The quarterly 1966  
report shall be filed not later than the last day of the first 1967  
month following the close of the calendar quarter for which the 1968  
quarterly report is being filed. The employer shall enter on the 1969  
quarterly report the total remuneration and ~~taxable~~ remuneration 1970  
subject to premiums paid to all employees during the quarter, 1971  
the name and social security number of each individual employed 1972  
during the calendar quarter, the total remuneration paid the 1973  
individual, the number of weeks during the quarter for which the 1974  
individual was paid remuneration, and any other information as 1975  
required by section 1137 of the "Social Security Act." 1976

In case of failure to properly file the quarterly 1977  
~~contribution premium~~ and wage report containing all the required 1978  
~~contribution premium~~ and wage information within the time 1979  
prescribed by this section, the director shall assess a 1980  
forfeiture amounting to twenty-five one-hundredths of one per 1981  
cent of the total remuneration reported by the employer, 1982

provided such forfeiture shall not be less than fifty nor more than one thousand dollars. 1983  
1984

(C) Every employer liable for payments in lieu of 1985  
~~contributions~~ premiums shall file a quarterly payroll and wage 1986  
report. The quarterly report shall be filed not later than the 1987  
last day of the first month following the close of the calendar 1988  
quarter for which the quarterly report is being filed. The 1989  
employer shall enter on the quarterly report the total 1990  
remuneration paid to all employees during the quarter, the total 1991  
wages that would have been ~~taxable~~ subject to premium had the 1992  
employer been subject to ~~contributions~~ premiums, the name and 1993  
social security number of each individual employed during the 1994  
calendar quarter, the total remuneration paid the individual, 1995  
the number of weeks during the quarter for which the individual 1996  
was paid remuneration, and any other information as required by 1997  
section 1137 of the "Social Security Act." 1998

In case of failure to properly file the quarterly payroll 1999  
and wage report containing all the required payroll and wage 2000  
information within the time prescribed by this section, the 2001  
director shall assess a forfeiture amounting to twenty-five one- 2002  
hundredths of one per cent of the total remuneration reported by 2003  
the employer, provided such forfeiture shall not be less than 2004  
fifty nor more than one thousand dollars. 2005

(D) The director may waive a forfeiture assessed under 2006  
division (B) or (C) of this section if the employer provides to 2007  
the director, within four years after the date the forfeiture 2008  
was assessed, a written statement showing good cause for failure 2009  
to properly file the required information. 2010

(E) The director shall furnish the form or forms on which 2011  
quarterly reports required under this section are to be 2012

submitted, or the employer may use other methods of reporting, 2013  
including electronic information transmission methods, as 2014  
approved by the director. 2015

(F) All forfeitures required by this section shall be paid 2016  
into the unemployment compensation special administrative fund 2017  
as provided in section 4141.11 of the Revised Code. 2018

**Sec. 4141.23.** (A) ~~Contributions~~Premiums shall accrue and 2019  
become payable by each employer for each calendar year or other 2020  
period as prescribed by this chapter. Such ~~contributions~~ 2021  
premiums become due and shall be paid by each employer to the 2022  
director of job and family services for the unemployment 2023  
compensation insurance fund in accordance with such regulations 2024  
as the director prescribes, and shall not be deducted, in whole 2025  
or in part, from the remuneration of individuals in the 2026  
employer's employ. 2027

In the payment of any ~~contributions~~ premiums, a fractional 2028  
part of a dollar may be disregarded unless it amounts to fifty 2029  
cents or more, in which case it may be increased to the next 2030  
higher dollar. 2031

(B) (1) Any ~~contribution~~ premium or payment in lieu of 2032  
~~contribution~~ premium, due from an employer on or before December 2033  
31, 1992, shall, if not paid when due, bear interest at the rate 2034  
of ten per cent per annum. In such computation any fraction of a 2035  
month shall be considered as a full month. 2036

(2) Any ~~contribution~~ premium, payment in lieu of 2037  
~~contribution~~ premium, interest, forfeiture, or fine due from an 2038  
employer on or after January 1, 1993, and any employee 2039  
coinsurance payments due from an employer on or after the 2040  
effective date of this amendment, shall, if not paid when due, 2041

bear interest at the annual rate of fourteen per cent compounded 2042  
monthly on the aggregate receivable balance due. In such 2043  
computation any fraction of a month shall be considered as a 2044  
full month. 2045

(C) The director may waive the interest assessed under 2046  
division (B) (2) of this section if the employer meets all of the 2047  
following conditions within thirty days after the date the 2048  
director mails or delivers the notice of assessment of interest: 2049

(1) Provides to the director a written request for a 2050  
waiver of interest clearly demonstrating that the employer's 2051  
failure to timely pay ~~contributions~~ premiums, payments in lieu 2052  
of ~~contributions~~ premiums, employee coinsurance payments, 2053  
interest, forfeiture, and fines was a result of circumstances 2054  
beyond the control of the employer or the employer's agent, 2055  
except that negligence on the part of the employer or the 2056  
employer's agent shall not be considered beyond the control of 2057  
the employer or the employer's agent; 2058

(2) Furnishes to the director all quarterly reports 2059  
required under section 4141.20 of the Revised Code; 2060

(3) Pays in full all ~~contributions~~ premiums, payments in 2061  
lieu of ~~contributions~~ premiums, employee coinsurance payments, 2062  
interest, forfeiture, and fines for each quarter for which such 2063  
payments are due. 2064

The director shall deny an employer's request for a waiver 2065  
of interest after finding that the employer's failure to timely 2066  
furnish reports or make payments as required under this chapter 2067  
was due to an attempt to evade payment. 2068

(D) Any ~~contribution~~ premium, employee coinsurance 2069  
payment, interest, forfeiture, or fine required to be paid under 2070

this chapter by any employer shall, if not paid when due, become 2071  
a lien upon the real and personal property of such employer. 2072  
Upon failure of such employer to pay the ~~contributions~~ premiums, 2073  
employee coinsurance payments, interest, forfeiture, or fine 2074  
required to be paid under this chapter, the director shall file 2075  
notice of such lien, for which there shall be no charge, in the 2076  
office of the county recorder of the county in which it is 2077  
ascertained that such employer owns real estate or personal 2078  
property. The director shall notify the employer by mail of the 2079  
lien. The absence of proof that the notice was sent does not 2080  
affect the validity of the lien. Such lien shall not be valid as 2081  
against the claim of any mortgagee, pledgee, purchaser, judgment 2082  
creditor, or other lienholder of record at the time such notice 2083  
is filed. 2084

If the employer acquires real or personal property after 2085  
notice of lien is filed, such lien shall not be valid as against 2086  
the claim of any mortgagee, pledgee, subsequent bona fide 2087  
purchaser for value, judgment creditor, or other lienholder of 2088  
record to such after-acquired property, unless the notice of 2089  
lien is refiled after such property was acquired by the employer 2090  
and before the competing lien attached to such after-acquired 2091  
property or before the conveyance to such subsequent bona fide 2092  
purchaser for value. 2093

Such a notice shall be recorded in the county recorder's 2094  
official records and indexed in the direct and reverse indexes 2095  
under the name of the employer. When such unpaid ~~contributions~~ 2096  
premiums, employee coinsurance payments, interest, forfeiture, 2097  
or fines have been paid, the employer may record with the county 2098  
recorder of the county in which such notice of lien has been 2099  
filed and recorded, notice of such payment, and the notice of 2100  
payment shall be recorded in the county recorder's official 2101

records and indexed in the direct and reverse indexes. For 2102  
recording the notice of payment, the county recorder shall 2103  
charge and receive from the employer a base fee of two dollars 2104  
for services and a housing trust fund fee of two dollars 2105  
pursuant to section 317.36 of the Revised Code. 2106

(E) Notwithstanding other provisions in this section, the 2107  
director may reduce, in whole or in part, the amount of 2108  
interest, forfeiture, or fines required to be paid under this 2109  
chapter if the director determines that the reduction is in the 2110  
best interest of the unemployment compensation insurance fund. 2111

(F) Assessment of ~~contributions~~ premiums and employee 2112  
coinsurance payments shall not be made after four years from the 2113  
date on which such ~~contributions~~ premiums or coinsurance 2114  
payments became payable, and no action in court for the 2115  
collection of ~~contributions~~ premiums or coinsurance payments 2116  
without assessment of such ~~contributions~~ premiums or coinsurance 2117  
payments shall be begun after the expiration of five years from 2118  
the date such ~~contributions~~ premiums or coinsurance payments 2119  
became payable. In case of a false or fraudulent report or of a 2120  
willful attempt in any manner to evade ~~contributions~~ premiums or 2121  
coinsurance payments, such ~~contributions~~ premiums or coinsurance 2122  
payments may be assessed or a proceeding in court for the 2123  
collection of such ~~contributions~~ premiums or coinsurance 2124  
payments may be begun without assessment at any time. When the 2125  
assessment of ~~contributions~~ premiums or coinsurance payments has 2126  
been made within such four-year period provided, action in court 2127  
to collect such ~~contributions~~ premiums or coinsurance payments 2128  
may be begun within, but not later than, six years after such 2129  
assessment. 2130

(G) In the event of a distribution of an employer's 2131

assets, pursuant to an order of any court under the law of this 2132  
state, including any receivership, assignment for benefit of 2133  
creditors, adjudicated insolvency, or similar proceedings, 2134  
~~contributions~~ premiums, coinsurance payments, interest, 2135  
forfeiture, or fine then or thereafter due have the same 2136  
priority as provided by law for the payment of taxes due the 2137  
state and shall be paid out of the trust fund in the same manner 2138  
as provided for other claims for unpaid taxes due the state. 2139

(H) If the attorney general finds after investigation that 2140  
any claim for delinquent ~~contributions~~ premiums, coinsurance 2141  
payments, interest, forfeitures, or fines owing to the director 2142  
is uncollectible, in whole or in part, the attorney general 2143  
shall recommend to the director the cancellation of such claim 2144  
or any part thereof. The director may thereupon effect such 2145  
cancellation. 2146

**Sec. 4141.231.** (A) If the director of job and family 2147  
services determines that an employer is liable for unemployment 2148  
compensation ~~contributions~~ premiums or payments in lieu of 2149  
~~contributions~~ premiums, employee coinsurance payments, interest, 2150  
forfeitures, or fines totaling an amount that exceeds one 2151  
thousand dollars which remain due and unpaid for thirty days or 2152  
more and no part of the amount due is the subject of an appeal 2153  
under this chapter, the director may certify this determination 2154  
to the director of budget and management. If the director of 2155  
budget and management, upon receipt of the director of job and 2156  
family services' determination, determines that the employer is 2157  
a person who has provided goods or services to this state for 2158  
which amounts are to be approved for payment pursuant to section 2159  
126.07 of the Revised Code, the director of budget and 2160  
management shall, in approving payments to the person under that 2161  
section, withhold from amounts otherwise payable to the person, 2162

the amount of unemployment compensation ~~contributions or~~ 2163  
premiums, coinsurance payments, payments in lieu of 2164  
~~contributions premiums,~~ interest, forfeitures, or fines due and 2165  
unpaid as certified by the director of job and family services, 2166  
and shall approve for payment to the director of job and family 2167  
services, the amount withheld. 2168

(B) The director of job and family services shall deposit 2169  
amounts received under division (A) of this section into the 2170  
clearing account established pursuant to division (C) of section 2171  
4141.09 of the Revised Code. 2172

**Sec. 4141.24.** (A) (1) The director of job and family 2173  
services shall maintain a separate account for each employer 2174  
and, except as otherwise provided in division (B) of section 2175  
4141.25 of the Revised Code respecting mutualized ~~contributions~~ 2176  
premiums, shall credit such employer's account with all the 2177  
~~contributions premiums,~~ or payments in lieu of ~~contributions~~ 2178  
premiums, which the employer has paid on the employer's own 2179  
behalf. 2180

(2) If, as of the computation date, a ~~contributory premium~~ 2181  
paying employer's account shows a negative balance computed as 2182  
provided in division (A) (3) of section 4141.25 of the Revised 2183  
Code, less any ~~contributions premiums~~ due and unpaid on such 2184  
date, which negative balance is in excess of the limitations 2185  
imposed by divisions (A) (2) (a), (b), and (c) of this section and 2186  
if the employer's account is otherwise eligible for the 2187  
transfer, then before the employer's ~~contribution premium~~ rate 2188  
is computed for the next succeeding ~~contribution premium~~ period, 2189  
an amount equal to the amount of the excess eligible for 2190  
transfer shall be permanently transferred from the account of 2191  
such employer and charged to the mutualized account provided in 2192

division (B) of section 4141.25 of the Revised Code. 2193

(a) If as of any computation date, a ~~contributory premium~~ 2194  
paying employer's account shows a negative balance in excess of 2195  
ten per cent of the employer's average annual payroll, then 2196  
before the employer's ~~contribution premium~~ rate is computed for 2197  
the next succeeding ~~contribution premium~~ period, an amount equal 2198  
to the amount of the excess shall be transferred from the 2199  
account as provided in this division. No ~~contributory premium~~ 2200  
paying employer's account may have any excess transferred 2201  
pursuant to division (A) (2) (a) of this section, unless the 2202  
employer's account has shown a positive balance for at least two 2203  
consecutive computation dates prior to the computation date with 2204  
respect to which the transfer is proposed. Each time a transfer 2205  
is made pursuant to division (A) (2) (a) of this section, the 2206  
employer's account is ineligible for any additional transfers 2207  
under that division, until the account shows a positive balance 2208  
for at least two consecutive computation dates subsequent to the 2209  
computation date of which the most recent transfer occurs 2210  
pursuant to division (A) (2) (a), (b), or (c) of this section. 2211

(b) If at the next computation date after the computation 2212  
date at which a transfer from the account occurs pursuant to 2213  
division (A) (2) (a) of this section, a ~~contributory premium~~ 2214  
paying employer's account shows a negative balance in excess of 2215  
fifteen per cent of the employer's average annual payroll, then 2216  
before the employer's ~~contribution premium~~ rate is computed for 2217  
the next succeeding ~~contribution premium~~ period an amount equal 2218  
to the amount of the excess shall be permanently transferred 2219  
from the account as provided in this division. 2220

(c) If at the next computation date subsequent to the 2221  
computation date at which a transfer from a ~~contributory premium~~ 2222

paying employer's account occurs pursuant to division (A) (2) (b) 2223  
of this section, the employer's account shows a negative balance 2224  
in excess of twenty per cent of the employer's average annual 2225  
payroll, then before the employer's ~~contribution~~ premium rate is 2226  
computed for the next succeeding ~~contribution~~ premium period, an 2227  
amount equal to the amount of the excess shall be permanently 2228  
transferred from the account as provided in this division. 2229

(d) If no transfer occurs pursuant to division (A) (2) (b) 2230  
or (c) of this section, the employer's account is ineligible for 2231  
any additional transfers under division (A) (2) of this section 2232  
until the account requalifies for a transfer pursuant to 2233  
division (A) (2) (a) of this section. 2234

(B) Any employer may make voluntary payments in addition 2235  
to the ~~contributions~~ premiums required under this chapter, in 2236  
accordance with rules established by the director. Such payments 2237  
shall be included in the employer's account as of the 2238  
computation date, provided they are received by the director by 2239  
the thirty-first day of December following such computation 2240  
date. Such voluntary payment, when accepted from an employer, 2241  
will not be refunded in whole or in part. In determining whether 2242  
an employer's account has a positive balance on two consecutive 2243  
computation dates and is eligible for transfers under division 2244  
(A) (2) of this section, the director shall exclude any voluntary 2245  
payments made subsequent to the last transfer made under 2246  
division (A) (2) of this section. 2247

(C) All ~~contributions~~ premiums paid to and employee 2248  
coinsurance payments to the fund shall be pooled and available 2249  
to pay benefits to any individual entitled to benefits 2250  
irrespective of the source of such ~~contributions~~ premiums or 2251  
coinsurance payments. 2252

(D) (1) For the purposes of this section and sections 2253  
4141.241 and 4141.242 of the Revised Code, an employer's account 2254  
shall be charged only for benefits based on remuneration paid by 2255  
such employer. Benefits paid to an eligible individual shall be 2256  
charged against the account of each employer within the 2257  
claimant's base period in the proportion to which wages 2258  
attributable to each employer of the claimant bears to the 2259  
claimant's total base period wages. Charges to the account of a 2260  
base period employer with whom the claimant is employed part- 2261  
time at the time the claimant's application for a determination 2262  
of benefits rights is filed shall be charged to the mutualized 2263  
account when all of the following conditions are met: 2264

(a) The claimant also worked part-time for the employer 2265  
during the base period of the claim. 2266

(b) The claimant is unemployed due to loss of other 2267  
employment. 2268

(c) The employer is not a reimbursing employer under 2269  
section 4141.241 or 4141.242 of the Revised Code. 2270

(2) Notwithstanding division (D) (1) of this section, 2271  
charges to the account of any employer, including any 2272  
reimbursing employer, shall be charged to the mutualized account 2273  
if it finally is determined by a court on appeal that the 2274  
employer's account is not chargeable for the benefits. 2275

(3) (a) Any benefits paid to a claimant under section 2276  
4141.28 of the Revised Code prior to a final determination of 2277  
the claimant's right to the benefits shall be charged to the 2278  
employer's account as provided in division (D) (1) of this 2279  
section, provided that if there is no final determination of the 2280  
claim by the subsequent thirtieth day of June, the employer's 2281

account shall be credited with the total amount of benefits that 2282  
has been paid prior to that date, based on the determination 2283  
that has not become final. The total amount credited to the 2284  
employer's account shall be charged to a suspense account, which 2285  
shall be maintained as a separate bookkeeping account and 2286  
administered as a part of this section, and shall not be used in 2287  
determining the account balance of the employer for the purpose 2288  
of computing the employer's ~~contribution~~premium rate under 2289  
section 4141.25 of the Revised Code. 2290

(b) If it is finally determined that the claimant is 2291  
entitled to all or a part of the benefits in dispute, the 2292  
suspense account shall be credited and the appropriate 2293  
employer's account charged with the benefits. If it is finally 2294  
determined that the claimant is not entitled to all or any 2295  
portion of the benefits in dispute, the benefits shall be 2296  
credited to the suspense account and, except as provided in 2297  
division (D) (3) (d) of this section, a corresponding charge made 2298  
to the mutualized account established in division (B) of section 2299  
4141.25 of the Revised Code, provided that, except as otherwise 2300  
provided in this section, if benefits are chargeable to an 2301  
employer or group of employers who is required or elects to make 2302  
payments to the fund in lieu of ~~contributions~~premiums under 2303  
section 4141.241 of the Revised Code, the benefits shall be 2304  
charged to the employer's account in the manner provided in 2305  
division (D) (1) of this section and division (B) of section 2306  
4141.241 of the Revised Code, and no part of the benefits may be 2307  
charged to the suspense account provided in this division. 2308

(c) Except as provided in division (D) (3) (d) of this 2309  
section, to the extent that benefits that have been paid to a 2310  
claimant and charged to the employer's account are found not to 2311  
be due the claimant and are recovered by the director as 2312

provided in section 4141.35 of the Revised Code, they shall be 2313  
credited to the employer's account. 2314

(d) (i) An employer's account shall not be credited for 2315  
amounts recovered by the director pursuant to division (D) (3) (c) 2316  
of this section, and the mutualized account established in 2317  
division (B) of section 4141.25 of the Revised Code shall not be 2318  
charged pursuant to division (D) (3) (b) of this section, for 2319  
benefits that have been paid to a claimant and are subsequently 2320  
found not to be due to the claimant, if it is determined by the 2321  
director, on or after October 21, 2013, that both of the 2322  
following have occurred: 2323

(I) The benefits were paid because the claimant's 2324  
employer, or any employee, officer, or agent of that employer, 2325  
failed to respond timely or adequately to a request for 2326  
information regarding a determination of benefit rights or 2327  
claims for benefits under section 4141.28 of the Revised Code. 2328

(II) The claimant's employer, or any employee, officer, or 2329  
agent of that employer, on behalf of the employer, previously 2330  
established a pattern of failing to respond timely or adequately 2331  
within the same calendar year period pursuant to division (D) (3) 2332  
(d) (ii) (III) of this section. 2333

(ii) For purposes of division (D) (3) (d) of this section: 2334

(I) A response is considered "timely" if the response is 2335  
received by the director within the time provided under section 2336  
4141.28 of the Revised Code. 2337

(II) A response is considered "adequate" if the employer 2338  
or employee, officer, or agent of that employer provided answers 2339  
to all questions raised by the director pursuant to section 2340  
4141.28 of the Revised Code or participated in a fact-finding 2341

interview if requested by the director. 2342

(III) A "pattern of failing" is established after the 2343  
third instance of benefits being paid because the claimant's 2344  
employer, or any employee, officer, or agent of that employer, 2345  
on behalf of the employer, failed to respond timely or 2346  
adequately to a request for information regarding a 2347  
determination of benefit rights or claims for benefits under 2348  
section 4141.28 of the Revised Code within a calendar year 2349  
period. 2350

(e) If the mutualized account established in division (B) 2351  
of section 4141.25 of the Revised Code is not charged for 2352  
benefits credited to a suspense account pursuant to division (D) 2353  
(3) (d) of this section, a corresponding charge shall be made to 2354  
the account of the employer whose failure to timely or 2355  
adequately respond to a request for information caused the 2356  
erroneous payment. 2357

(f) The appeal provisions of sections 4141.281 and 2358  
4141.282 of the Revised Code shall apply to all determinations 2359  
issued under division (D) (3) (d) of this section. 2360

(4) The director shall notify each employer at least once 2361  
each month of the benefits charged to the employer's account 2362  
since the last preceding notice; except that for the purposes of 2363  
sections 4141.241 and 4141.242 of the Revised Code which 2364  
provides the billing of employers on a payment in lieu of a 2365  
~~contribution~~premium basis, the director may prescribe a 2366  
quarterly or less frequent notice of benefits charged to the 2367  
employer's account. Such notice will show a summary of the 2368  
amount of benefits paid which were charged to the employer's 2369  
account. This notice shall not be deemed a determination of the 2370  
claimant's eligibility for benefits. Any employer so notified, 2371

however, may file within fifteen days after the mailing date of 2372  
the notice, an exception to charges appearing on the notice on 2373  
the grounds that such charges are not in accordance with this 2374  
section. The director shall promptly examine the exception to 2375  
such charges and shall notify the employer of the director's 2376  
decision thereon, which decision shall become final unless 2377  
appealed to the unemployment compensation review commission in 2378  
the manner provided in section 4141.26 of the Revised Code. For 2379  
the purposes of this division, an exception is considered timely 2380  
filed when it has been received as provided in division (D) (1) 2381  
of section 4141.281 of the Revised Code. 2382

(E) The director shall terminate and close the account of 2383  
any ~~contributory premium paying~~ employer who has been subject to 2384  
this chapter if the enterprise for which the account was 2385  
established is no longer in operation and it has had no payroll 2386  
and its account has not been chargeable with benefits for a 2387  
period of five consecutive years. The amount of any positive 2388  
balance, computed as provided in division (A) (3) of section 2389  
4141.25 of the Revised Code, in an account closed and terminated 2390  
as provided in this section shall be credited to the mutualized 2391  
account as provided in division (B) (2) (b) of section 4141.25 of 2392  
the Revised Code. The amount of any negative balance, computed 2393  
as provided in division (A) (3) of section 4141.25 of the Revised 2394  
Code, in an account closed and terminated as provided in this 2395  
section shall be charged to the mutualized account as provided 2396  
in division (B) (1) (b) of section 4141.25 of the Revised Code. 2397  
The amount of any positive balance or negative balance, credited 2398  
or charged to the mutualized account after the termination and 2399  
closing of an employer's account, shall not thereafter be 2400  
considered in determining the ~~contribution premium~~ rate of such 2401  
employer. The closing of an employer's account as provided in 2402

this division shall not relieve such employer from liability for 2403  
any unpaid ~~contributions-premiums, employee coinsurance payment,~~ 2404  
or payment in lieu of ~~contributions-premiums~~ which are due for 2405  
periods prior to such closing. 2406

If the director finds that a ~~contributory-premium paying~~ 2407  
employer's business is closed solely because of the entrance of 2408  
one or more of the owners, officers, or partners, or the 2409  
majority stockholder, into the armed forces of the United 2410  
States, or any of its allies, or of the United Nations after 2411  
July 1, 1950, such employer's account shall not be terminated 2412  
and if the business is resumed within two years after the 2413  
discharge or release of such persons from active duty in the 2414  
armed forces, the employer's experience shall be deemed to have 2415  
been continuous throughout such period. The reserve ratio of any 2416  
such employer shall be the total ~~contributions-premiums~~ paid by 2417  
such employer on the employer's own behalf minus all benefits, 2418  
including benefits paid to any individual during the period such 2419  
employer was in the armed forces, based upon wages paid by the 2420  
employer prior to the employer's entrance into the armed forces 2421  
divided by the average of the employer's annual payrolls for the 2422  
three most recent years during the whole of which the employer 2423  
has been in business. 2424

(F) If an employer transfers all of its trade or business 2425  
to another employer or person, the acquiring employer or person 2426  
shall be the successor in interest to the transferring employer 2427  
and shall assume the resources and liabilities of such 2428  
transferring employer's account, and continue the payment of all 2429  
~~contributions-premiums~~, or payments in lieu of ~~contributions-~~ 2430  
premiums, due under this chapter. 2431

If an employer or person acquires substantially all, or a 2432

clearly segregable and identifiable portion of an employer's 2433  
trade or business, then upon the director's approval of a 2434  
properly completed application for successorship, the employer 2435  
or person acquiring the trade or business, or portion thereof, 2436  
shall be the successor in interest. The director by rule may 2437  
prescribe procedures for effecting transfers of experience as 2438  
provided for in this section. 2439

(G) Notwithstanding sections 4141.09, 4141.23, 4141.24, 2440  
4141.241, 4141.242, 4141.25, 4141.26, and 4141.27 of the Revised 2441  
Code, both of the following apply regarding assignment of rates 2442  
and transfers of experience: 2443

(1) If an employer transfers its trade or business, or a 2444  
portion thereof, to another employer and, at the time of the 2445  
transfer, both employers are under substantially common 2446  
ownership, management, or control, then the unemployment 2447  
experience attributable to the transferred trade or business, or 2448  
portion thereof, shall be transferred to the employer to whom 2449  
the business is so transferred. The director shall recalculate 2450  
the rates of both employers and those rates shall be effective 2451  
immediately upon the date of the transfer of the trade or 2452  
business. 2453

(2) Whenever a person is not an employer under this 2454  
chapter at the time the person acquires the trade or business of 2455  
an employer, the unemployment experience of the acquired trade 2456  
or business shall not be transferred to the person if the 2457  
director finds that the person acquired the trade or business 2458  
solely or primarily for the purpose of obtaining a lower rate of 2459  
~~contributions~~ premiums. Instead, that person shall be assigned 2460  
the applicable new employer rate under division (A) (1) of 2461  
section 4141.25 of the Revised Code. 2462

(H) The director shall establish procedures to identify 2463  
the transfer or acquisition of a trade or business for purposes 2464  
of this section and shall adopt rules prescribing procedures for 2465  
effecting transfers of experience as described in this section. 2466

(I) No rate of ~~contribution-premiums~~ less than two and 2467  
seven-tenths per cent shall be permitted a ~~contributory-premium~~ 2468  
paying employer succeeding to the experience of another 2469  
~~contributory-premium paying~~ employer pursuant to this section 2470  
for any period subsequent to such succession, except in 2471  
accordance with rules prescribed by the director, which rules 2472  
shall be consistent with federal requirements for additional 2473  
credit allowance in section 3303 of the "Internal Revenue Code 2474  
of 1954" and consistent with this chapter, except that such 2475  
rules may establish a computation date for any such period 2476  
different from the computation date generally prescribed by this 2477  
chapter, and may define "calendar year" as meaning a twelve- 2478  
consecutive-month period ending on the same day of the year as 2479  
that on which such computation date occurs. 2480

(J) The director may prescribe rules for the 2481  
establishment, maintenance, and dissolution of common 2482  
~~contribution-premium~~ rates for two or more ~~contributory-premium~~ 2483  
paying employers, and in accordance with such rules and upon 2484  
application by two or more employers shall establish such common 2485  
rate to be computed by merging the several ~~contribution-premium~~ 2486  
rate factors of such employers for the purpose of establishing a 2487  
common ~~contribution-premium~~ rate applicable to all such 2488  
employers. 2489

(K) The director shall adopt rules applicable to 2490  
professional employer organizations and professional employer 2491  
organization reporting entities to address the method in which a 2492

professional employer organization or professional employer 2493  
organization reporting entity reports quarterly wages and 2494  
~~contributions~~ premiums to the director for shared employees. 2495

(1) The rules shall recognize a professional employer 2496  
organization or professional employer organization reporting 2497  
entity as the employer of record of the shared employees of the 2498  
professional employer organization or professional employer 2499  
organization reporting entity for reporting purposes; however, 2500  
the rules shall require that each shared employee of a single 2501  
client employer be reported under a separate and unique 2502  
subaccount of the professional employer organization or 2503  
professional employer organization reporting entity to reflect 2504  
the experience of the shared employees of that client employer. 2505

(2) The director shall use a subaccount solely to 2506  
determine experience rates for that individual subaccount on an 2507  
annual basis and shall recognize a professional employer 2508  
organization or professional employer organization reporting 2509  
entity as the employer of record associated with each 2510  
subaccount. The director shall combine the rate experience that 2511  
existed on a client employer's account prior to entering into a 2512  
professional employer organization agreement with the experience 2513  
accumulated as a subaccount of the professional employer 2514  
organization or professional employer organization reporting 2515  
entity. The combined experience shall remain with the client 2516  
account upon termination of the professional employer 2517  
organization agreement. 2518

(3) A professional employer organization or professional 2519  
employer organization reporting entity shall provide a power of 2520  
attorney or other evidence, which evidence may be included as 2521  
part of a professional employer organization agreement, 2522

completed by each client employer of the professional employer 2523  
organization or professional employer organization reporting 2524  
entity, authorizing the professional employer organization or 2525  
professional employer organization reporting entity to act on 2526  
behalf of the client employer in accordance with the 2527  
requirements of this chapter. 2528

(4) Any rule adopted pursuant to division (K) of this 2529  
section also shall include administrative requirements that 2530  
permit a professional employer organization or a professional 2531  
employer organization reporting entity to transmit any reporting 2532  
and payment data required under division (K)(1) of this section 2533  
collectively as a single filing with the director. 2534

(5) As used in division (K) of this section, "client 2535  
employer," "professional employer organization," "professional 2536  
employer organization agreement," "professional employer 2537  
organization reporting entity," and "shared employee" have the 2538  
same meanings as in section 4125.01 of the Revised Code. 2539

**Sec. 4141.241.** (A) (1) Any nonprofit organization described 2540  
in division (X) of section 4141.01 of the Revised Code, which 2541  
becomes subject to this chapter on or after January 1, 1972, 2542  
shall pay ~~contributions~~premiums under section 4141.25 of the 2543  
Revised Code, unless it elects, in accordance with this 2544  
division, to pay to the director of job and family services for 2545  
deposit in the unemployment compensation insurance fund an 2546  
amount in lieu of ~~contributions~~premiums equal to the amount of 2547  
regular benefits plus one half of extended benefits paid from 2548  
that fund that is attributable to service in the employ of the 2549  
nonprofit organization to individuals whose service, during the 2550  
base period of the claims, was within the effective period of 2551  
such election. 2552

(2) Any nonprofit organization which becomes subject to 2553  
this chapter after January 1, 1972, may elect to become liable 2554  
for payments in lieu of ~~contributions~~premiums for a period of 2555  
not less than the remainder of that calendar year and the next 2556  
calendar year, beginning with the date on which such 2557  
subjectivity begins, by filing a written notice of its election 2558  
with the director not later than thirty days immediately 2559  
following the date of the determination of such subjectivity. 2560

(3) Any nonprofit organization which makes an election in 2561  
accordance with this division will continue to be liable for 2562  
payments in lieu of ~~contributions~~premiums for the period 2563  
described in this division and until it files with the director 2564  
a written notice terminating its election. The notice shall be 2565  
filed not later than thirty days prior to the beginning of the 2566  
calendar year for which the termination is to become effective. 2567

(4) Any nonprofit organization which has been paying 2568  
~~contributions~~premiums for a period subsequent to January 1, 2569  
1972, may change to a reimbursable basis by filing with the 2570  
director, not later than thirty days prior to the beginning of 2571  
any calendar year, a written notice of election to become liable 2572  
for payments in lieu of ~~contributions~~premiums. The election 2573  
shall not be terminable by the organization during that calendar 2574  
year and the next calendar year. 2575

(5) The director, in accordance with any rules the 2576  
director prescribes, shall notify each nonprofit organization of 2577  
any determination which the director may make of its status as 2578  
an employer and of the effective date of any election which it 2579  
makes and of any termination of the election. Any determinations 2580  
shall be subject to reconsideration, appeal, and review in 2581  
accordance with section 4141.26 of the Revised Code. 2582

(B) Except as provided in division (I) of section 4141.29 2583  
of the Revised Code, benefits based on service with a nonprofit 2584  
organization granted a reimbursing status under this section 2585  
shall be payable in the same amount, on the same terms, and 2586  
subject to the same conditions, as benefits payable on the basis 2587  
of other service subject to this chapter. Payments in lieu of 2588  
~~contributions~~ premiums shall be made in accordance with this 2589  
division and division (D) of section 4141.24 of the Revised 2590  
Code. 2591

(1) (a) At the end of each calendar quarter, or at the end 2592  
of any other period as determined by the director under division 2593  
(D) (4) of section 4141.24 of the Revised Code, the director 2594  
shall bill each nonprofit organization or group of such 2595  
organizations which has elected to make payments in lieu of 2596  
~~contributions~~ premiums for an amount equal to the full amount of 2597  
regular benefits plus one half of the amount of extended 2598  
benefits paid during such quarter or other prescribed period 2599  
which is attributable to service in the employ of such 2600  
organization. 2601

(b) In the computation of the amount of benefits to be 2602  
charged to employers liable for payments in lieu of 2603  
~~contributions~~ premiums, all benefits attributable to service 2604  
described in division (B) (1) (a) of this section shall be 2605  
computed and charged to such organization as described in 2606  
division (D) of section 4141.24 of the Revised Code, and, except 2607  
as provided in division (D) (2) of section 4141.24 of the Revised 2608  
Code, no portion of the amount may be charged to the mutualized 2609  
account established by division (B) of section 4141.25 of the 2610  
Revised Code. 2611

(c) The director may prescribe regulations under which 2612

organizations, which have elected to make payments in lieu of 2613  
~~contributions-premiums,~~ may request permission to make such 2614  
payments in equal installments throughout the year with an 2615  
adjustment at the end of the year for any excess or shortage of 2616  
the amount of such installment payments compared with the total 2617  
amount of benefits actually charged the organization's account 2618  
during the year. In making any adjustment, where the total 2619  
installment payments are less than the actual benefits charged, 2620  
the organization shall be liable for payment of the unpaid 2621  
balance in accordance with division (B) (2) of this section. If 2622  
the total installment payments exceed the actual benefits 2623  
charged, all or part of the excess may, at the discretion of the 2624  
director, be refunded or retained in the fund as part of the 2625  
payments which may be required in the next year. 2626

(2) Payment of any bill rendered under division (B) (1) of 2627  
this section shall be made not later than thirty days after the 2628  
bill was mailed to the last known address of the organization or 2629  
was otherwise delivered to it, unless there has been an 2630  
application for review and redetermination in accordance with 2631  
division (B) (4) of this section. 2632

(3) Payments made by an organization under this section 2633  
shall not be deducted or deductible, in whole or in part, from 2634  
the remuneration of individuals in the employ of the 2635  
organization. 2636

(4) An organization may file an application for review and 2637  
redetermination of the amounts appearing on any bill rendered to 2638  
such organization under division (B) (1) of this section. The 2639  
application shall be filed and determined under division (D) (4) 2640  
of section 4141.24 of the Revised Code. 2641

(5) Past-due payments of amounts in lieu of ~~contributions-~~ 2642

premiums shall be subject to the same interest rates and 2643  
collection procedures that apply to past-due ~~contributions~~ 2644  
premiums under sections 4141.23 and ~~414.27~~ 4141.27 of the 2645  
Revised Code. In case of failure to file a required quarterly 2646  
report within the time prescribed by the director, the nonprofit 2647  
organization shall be subject to a forfeiture pursuant to 2648  
section 4141.20 of the Revised Code for each quarterly report 2649  
that is not timely filed. 2650

All interest and forfeitures collected under this division 2651  
shall be paid into the unemployment compensation special 2652  
administrative fund as provided in section 4141.11 of the 2653  
Revised Code. 2654

(6) All payments in lieu of ~~contributions~~ premiums 2655  
collected under this section shall be paid into the unemployment 2656  
compensation insurance fund as provided in section 4141.09 of 2657  
the Revised Code. Any refunds of such payments shall be paid 2658  
from the unemployment compensation insurance fund, as provided 2659  
in section 4141.09 of the Revised Code. 2660

(C) (1) Any nonprofit organization, or group of such 2661  
organizations approved under division (D) of this section, that 2662  
elects to become liable for payments in lieu of ~~contributions~~ 2663  
premiums shall be required within thirty days after the 2664  
effective date of its election, to execute and file with the 2665  
director a surety bond approved by the director or it may elect 2666  
instead to deposit with the director approved municipal or other 2667  
bonds, or approved securities, or a combination thereof, or 2668  
other forms of collateral security approved by the director. 2669

(2) (a) The amount of the bond or deposit required shall be 2670  
equal to three per cent of the organization's wages paid for 2671  
employment as defined in section 4141.01 of the Revised Code 2672

that would have been ~~taxable~~ subject to premiums had the 2673  
organization been a subject employer during the four calendar 2674  
quarters immediately preceding the effective date of the 2675  
election, or the amount established by the director within the 2676  
limitation provided in division (C) (2) (d) of this section, 2677  
whichever is the less. The effective date of the amount of the 2678  
bond or other collateral security required after the employer 2679  
initially is determined by the director to be liable for 2680  
payments in lieu of ~~contributions~~ premiums shall be the renewal 2681  
date in the case of a bond or the biennial anniversary of the 2682  
effective date of election in the case of deposit of securities 2683  
or other forms of collateral security approved by the director, 2684  
whichever date shall be most recent and applicable. If the 2685  
nonprofit organization did not pay wages in each of such four 2686  
calendar quarters, the amount of the bond or deposit shall be as 2687  
determined by the director under regulations prescribed for this 2688  
purpose. 2689

(b) Any bond or other form of collateral security approved 2690  
by the director deposited under this division shall be in force 2691  
for a period of not less than two calendar years and shall be 2692  
renewed with the approval of the director, at such times as the 2693  
director may prescribe, but not less frequently than at two-year 2694  
intervals as long as the organization continues to be liable for 2695  
payments in lieu of ~~contributions~~ premiums. The director shall 2696  
require adjustments to be made in a previously filed bond or 2697  
other form of collateral security as the director considers 2698  
appropriate. If the bond or other form of collateral security is 2699  
to be increased, the adjusted bond or collateral security shall 2700  
be filed by the organization within thirty days of the date that 2701  
notice of the required adjustment was mailed or otherwise 2702  
delivered to it. Failure by any organization covered by such 2703

bond or collateral security to pay the full amount of payments 2704  
in lieu of ~~contributions~~ premiums when due, together with any 2705  
applicable interest provided for in division (B) (5) of this 2706  
section, shall render the surety liable on the bond or 2707  
collateral security to the extent of the bond or collateral 2708  
security, as though the surety was the organization. 2709

(c) Any securities accepted in lieu of surety bond by the 2710  
director shall be deposited with the treasurer of state who 2711  
shall have custody thereof and retain the same in the treasurer 2712  
of state's possession, or release them, according to conditions 2713  
prescribed by regulations of the director. Income from the 2714  
securities, held in custody by the treasurer of state, shall 2715  
accrue to the benefit of the depositor and shall be distributed 2716  
to the depositor in the absence of any notification from the 2717  
director that the depositor is in default on any payment owed to 2718  
the director. The director may require the sale of any such 2719  
bonds to the extent necessary to satisfy any unpaid payments in 2720  
lieu of ~~contributions~~ premiums, together with any applicable 2721  
interest or forfeitures provided for in division (B) (5) of this 2722  
section. The director shall require the employer within thirty 2723  
days following any sale of deposited securities, under this 2724  
subdivision, to deposit additional securities, surety bond, or 2725  
combination of both, to make whole the employer's security 2726  
deposit at the approved level. Any cash remaining from the sale 2727  
of such securities may, at the discretion of the director, be 2728  
refunded in whole or in part, or be paid into the unemployment 2729  
compensation insurance fund to cover future payments required of 2730  
the organization. 2731

(d) The required bond or deposit for any nonprofit 2732  
organization, or group of such organizations approved by the 2733  
director under division (D) of this section, that is determined 2734

by the director to be liable for payments in lieu of 2735  
~~contributions~~premiums effective beginning on and after January 2736  
1, 1996, but prior to January 1, 1998, and the required bond or 2737  
deposit for any renewed elections under division (C) (2) (b) of 2738  
this section effective during that period shall not exceed one 2739  
million two hundred fifty thousand dollars. The required bond or 2740  
deposit for any nonprofit organization, or group of such 2741  
organizations approved by the director under division (D) of 2742  
this section, that is determined to be liable for payments in 2743  
lieu of ~~contributions~~premiums effective on and after January 1, 2744  
1998, and the required bond or deposit for any renewed elections 2745  
effective on and after January 1, 1998, shall not exceed two 2746  
million dollars. 2747

(3) If any nonprofit organization fails to file a bond or 2748  
make a deposit, or to file a bond in an increased amount or to 2749  
make whole the amount of a previously made deposit, as provided 2750  
under this division, the director may terminate the 2751  
organization's election to make payments in lieu of 2752  
~~contributions~~premiums effective for the quarter following such 2753  
failure and the termination shall continue for not less than the 2754  
remainder of that calendar year and the next calendar year, 2755  
beginning with the quarter in which the termination becomes 2756  
effective; except that the director may extend for good cause 2757  
the applicable filing, deposit, or adjustment period by not more 2758  
than thirty days. 2759

(D) (1) Two or more nonprofit organizations that have 2760  
become liable for payments in lieu of ~~contributions~~premiums, in 2761  
accordance with division (A) of this section, may file a joint 2762  
application to the director for the establishment of the group 2763  
account for the purpose of sharing the cost of benefits paid 2764  
that are attributable to service in the employ of those 2765

employers. Notwithstanding division (E) of section 4141.242 of 2766  
the Revised Code, hospitals operated by this state or a 2767  
political subdivision may participate in a group account with 2768  
nonprofit organizations under the procedures set forth in this 2769  
section. Each application shall identify and authorize a group 2770  
representative to act as the group's agent for the purposes of 2771  
this division. 2772

(2) Upon the director's approval of the application, the 2773  
director shall establish a group account for the employers 2774  
effective as of the beginning of the calendar quarter in which 2775  
the director receives the application and shall notify the 2776  
group's representative of the effective date of the account. The 2777  
account shall remain in effect for not less than two years and 2778  
thereafter until terminated by the director or upon application 2779  
by the group. 2780

(3) Upon establishment of the account, each member of the 2781  
group shall be liable, in the event that the group 2782  
representative fails to pay any bill issued to it pursuant to 2783  
division (B) of this section, for payments in lieu of 2784  
~~contributions~~premiums with respect to each calendar quarter in 2785  
the amount that bears the same ratio to the total benefits paid 2786  
in the quarter that are attributable to service performed in the 2787  
employ of all members of the group as the total wages paid for 2788  
service in employment by the member in the quarter bear to the 2789  
total wages paid during the quarter for service performed in the 2790  
employ of all members of the group. 2791

(4) The director shall adopt regulations as considered 2792  
necessary with respect to the following: applications for 2793  
establishment, bonding, maintenance, and termination of group 2794  
accounts that are authorized by this section; addition of new 2795

members to and withdrawal of active members from such accounts; 2796  
and the determination of the amounts that are payable under this 2797  
division by the group representative and in the event of default 2798  
in payment by the group representative, members of the group, 2799  
and the time and manner of payments. 2800

**Sec. 4141.242.** (A) On or after January 1, 1978, the state, 2801  
its instrumentalities, its political subdivisions and their 2802  
instrumentalities, and any subdivision thereof as defined in 2803  
division (H) of this section and described in this section as 2804  
public entities, and Indian tribes as defined by section 4(e) of 2805  
the "Indian Self-Determination and Education Assistance Act," 88 2806  
Stat. 2204 (1975), 25 U.S.C.A. 450b(e), shall pay to the 2807  
director of job and family services for deposit in the 2808  
unemployment compensation insurance fund an amount in lieu of 2809  
~~contributions-premiums~~ equal to the full amount of regular 2810  
benefits, and the amount of extended benefits chargeable under 2811  
the terms of section 4141.301 of the Revised Code, from that 2812  
fund that is attributable to service in the employ of the public 2813  
entity or Indian tribe, under the same terms and conditions as 2814  
required of nonprofit organizations electing reimbursing status 2815  
under section 4141.241 of the Revised Code; unless the public 2816  
entity or Indian tribe elects to pay ~~contributions-premiums~~ 2817  
under section 4141.25 of the Revised Code, under the following 2818  
conditions: 2819

(1) Any public entity or Indian tribe may elect, after 2820  
December 31, 1977, to become liable for ~~contribution-premium~~ 2821  
payments, as set forth in section 4141.25 of the Revised Code, 2822  
for a period of not less than two calendar years by filing with 2823  
the director a written notice of its election. 2824

(2) The effective date of the election to pay 2825

~~contributions~~premiums shall be the first day of the first 2826  
calendar quarter after the election is approved by the director 2827  
and which is at least thirty days after the election notice was 2828  
received. 2829

(B) No surety bond shall be required of any reimbursing 2830  
public entity or Indian tribe, as is required of nonprofit 2831  
organizations under division (C) of section 4141.241 of the 2832  
Revised Code. Any public entity or Indian tribe, either 2833  
reimbursing or ~~contributory premium paying~~, shall, if it becomes 2834  
delinquent in the payment of reimbursements, ~~contributions~~ 2835  
premiums, forfeiture, or interest, be subject to the same terms 2836  
and the same collection procedures as are set forth for 2837  
reimbursing employers under division (B) of section 4141.241 of 2838  
the Revised Code; and as set forth for ~~contributory premium~~ 2839  
paying employers under this chapter except as provided under 2840  
division (D) of this section. 2841

(C) The state of Ohio account and the accounts and 2842  
subaccounts of its instrumentalities, as defined in divisions 2843  
(H) (1) (a) and (b) of this section, shall be administered by the 2844  
director of administrative services, in coordination with the 2845  
director of job and family services in accordance with the terms 2846  
and conditions of this chapter, regarding the determination and 2847  
payment of benefits attributable to service with the state or 2848  
its instrumentalities. In this capacity, the director of 2849  
administrative services shall maintain any necessary accounts 2850  
and subaccounts for the various agencies and departments of the 2851  
state and, through the director of budget and management, 2852  
apportion among the various state entities, and collect, the 2853  
costs of unemployment benefits, as billed by the director of job 2854  
and family services, except that any of the individual agencies 2855  
and departments for which such accounts and subaccounts are 2856

maintained may, with the concurrence of the director of 2857  
administrative services and the director of job and family 2858  
services, be designated to receive billings directly from the 2859  
director of job and family services and make payment in response 2860  
to such billings directly to the director of job and family 2861  
services. Any moneys paid directly under this division and 2862  
collected by the director of administrative services shall be 2863  
forwarded to the director of job and family services for deposit 2864  
in the fund established by division (A) of section 4141.09 of 2865  
the Revised Code, and shall be credited to the accounts of the 2866  
state and its instrumentalities. 2867

(D) The accounts of the various local subdivisions, their 2868  
instrumentalities, and Indian tribes shall be administered by 2869  
appropriate officials, as designated to the director of job and 2870  
family services when the accounts are established. 2871

(E) Two or more reimbursing public entities or Indian 2872  
tribes may file a joint application to the director of job and 2873  
family services for the establishment of a group account, for 2874  
the purpose of sharing the cost of benefits attributable to 2875  
service with the public entities or Indian tribes, under the 2876  
conditions provided for nonprofit organizations under division 2877  
(D) of section 4141.241 of the Revised Code. 2878

(F) Two or more public entities or Indian tribes that have 2879  
elected to pay ~~contributions~~premiums may apply for a common 2880  
rate under division (J) of section 4141.24 of the Revised Code. 2881  
Clear authority, resolution, or ordinance for combining must be 2882  
presented with the application requesting the common rate 2883  
status. Applications must be filed by the first day of October 2884  
of any year, to be effective for the following calendar year. 2885

(G) A public entity or Indian tribe, either reimbursing or 2886

one electing to pay ~~contributions~~ premiums, shall be liable for 2887  
the full amount of any regular benefits paid that are 2888  
attributable to service in the employ of the public entity or 2889  
Indian tribe during the base period of a benefit claim, and any 2890  
extended benefits paid based on service as provided in divisions 2891  
(I) (1) (b) and (1) (c) of section 4141.301 of the Revised Code. 2892  
Where a public entity or Indian tribe has changed from a 2893  
reimbursing status to a ~~contributory premium paying~~ status, 2894  
during the base period of the benefit claim, then the benefit 2895  
charges attributable to service with the reimbursement account 2896  
shall be charged to the reimbursement account; and, the charges 2897  
attributable to the ~~contributory premium paying~~ account shall be 2898  
charged to that account. The same rule shall be applicable to 2899  
situations where a ~~contributory premium paying~~ public entity or 2900  
Indian tribe has changed to a reimbursing status during the base 2901  
period of a benefit claim. 2902

(H) (1) For the purposes of establishing employer status 2903  
and accounts for the state and its instrumentalities, its 2904  
political subdivisions and their instrumentalities, a separate 2905  
account shall be established and maintained for: 2906

(a) The state, including therein the legislative and 2907  
executive branches, as defined in Articles II and III of the 2908  
Ohio Constitution, and the Ohio supreme court; 2909

(b) Each separate instrumentality of the state; 2910

(c) Each political subdivision of the state, including 2911  
therein the legislative, executive, and judicial functions 2912  
performed for the subdivision; 2913

(d) Each separate instrumentality of the political 2914  
subdivision; 2915

(e) Any jointly owned instrumentality of more than one of 2916  
the public entities described in this division, or any jointly 2917  
owned instrumentality of any such public entities and one or 2918  
more other states or political subdivisions thereof. 2919

(2) For the purposes of this chapter, the separate 2920  
accounts, established by this division, shall be described as 2921  
"public entity accounts." 2922

(I) An Indian tribe may elect to make payments in lieu of 2923  
~~contributions~~ premiums as allowed with respect to governmental 2924  
entities under this section. An Indian tribe may make a separate 2925  
election for itself and each subdivision, subsidiary, or 2926  
business enterprise wholly owned by the Indian tribe. The 2927  
director shall immediately notify the United States internal 2928  
revenue service and the United States department of labor if an 2929  
Indian tribe fails to make payments required under this section 2930  
and fails to pay any forfeitures, interest, or penalties due 2931  
within ninety days of receiving a delinquency notice in 2932  
accordance with rules prescribed by the director. 2933

(J) The director of job and family services, in accordance 2934  
with any rules that the director may prescribe, shall notify 2935  
each public entity and Indian tribe of any determination which 2936  
the director may make of its status as an employer and of the 2937  
effective date of any election which it makes and of any 2938  
termination of the election. Any determinations are subject to 2939  
reconsideration, appeal, and review in accordance with sections 2940  
4141.26 and 4141.28 of the Revised Code. 2941

**Sec. 4141.25.** (A) The director of job and family services 2942  
shall determine as of each computation date the ~~contribution~~ 2943  
premium rate of each contributing employer subject to this 2944  
chapter for the next succeeding ~~contribution~~ premium period. The 2945

director shall determine a standard rate of ~~contribution-premium~~ 2946  
or an experience rate for each ~~contributing-premium paying~~ 2947  
employer. Once a rate of ~~contribution-premium~~ has been 2948  
established under this section for a ~~contribution-premium~~ 2949  
period, except as provided in division (D) of section 4141.26 of 2950  
the Revised Code, that rate shall remain effective throughout 2951  
such ~~contribution-premium~~ period. The rate of ~~contribution-~~ 2952  
~~premium~~ shall be determined in accordance with the following 2953  
requirements: 2954

(1) An employer whose experience does not meet the terms 2955  
of division (A) (2) of this section shall be assigned a standard 2956  
rate of ~~contribution-premium~~. Effective for ~~contribution-premium~~ 2957  
periods beginning on and after January 1, 1998, an employer's 2958  
standard rate of ~~contribution-premium~~ shall be a rate of two and 2959  
seven-tenths per cent, except that the rate for employers 2960  
engaged in the construction industry shall be the average 2961  
~~contribution-premium~~ rate computed for the construction industry 2962  
or a rate of two and seven-tenths per cent, whichever is 2963  
greater. The standard rate set forth in this division shall be 2964  
applicable to a nonprofit organization whose election to make 2965  
payments in lieu of ~~contributions-premiums~~ is voluntarily 2966  
terminated or canceled by the director under section 4141.241 of 2967  
the Revised Code, and thereafter pays ~~contributions-premiums~~ as 2968  
required by this section. If such nonprofit organization had 2969  
been a ~~contributory-premium paying~~ employer prior to its 2970  
election to make payments in lieu of ~~contributions-premiums~~, 2971  
then any prior balance in the ~~contributory-premium~~ account shall 2972  
become part of the reactivated account. 2973

As used in division (A) of this section, "the average 2974  
~~contribution-premium~~ rate computed for the construction 2975  
industry" means the most recent annual average rate attributable 2976

to the construction industry as prescribed by the director. 2977

(2) A ~~contributing premium paying~~ employer subject to this 2978  
chapter shall qualify for an experience rate only if there have 2979  
been four consecutive quarters, ending on the thirtieth day of 2980  
June immediately prior to the computation date, throughout which 2981  
the employer's account was chargeable with benefits. Upon 2982  
meeting the qualifying requirements provided in division (A) (2) 2983  
of this section, the director shall calculate the total credits 2984  
to each employer's account consisting of the ~~contributions~~ 2985  
premiums other than mutualized ~~contributions~~ premiums including 2986  
all ~~contributions~~ premiums paid by the employer on the 2987  
employer's own behalf prior to the computation date for all past 2988  
periods plus: 2989

(a) The ~~contributions owing~~ premiums owed by the employer 2990  
on the computation date that are paid by the employer on the 2991  
employer's own behalf within thirty days after the computation 2992  
date, and credited to the employer's account; 2993

(b) All voluntary ~~contributions paid~~ payments made by an 2994  
employer pursuant to division (B) of section 4141.24 of the 2995  
Revised Code. 2996

(3) The director also shall determine the benefits which 2997  
are chargeable to each employer's account and which were paid 2998  
prior to the computation date with respect to weeks of 2999  
unemployment ending prior to the computation date. The director 3000  
then shall determine the positive or negative balance of each 3001  
employer's account by calculating the excess of such 3002  
~~contributions~~ premiums and interest over the benefits 3003  
chargeable, or the excess of such benefits over such 3004  
~~contributions~~ premiums and interest. Any resulting negative 3005  
balance then shall be subject to adjustment as provided in 3006

division (A) (2) of section 4141.24 of the Revised Code after 3007  
which the positive or negative balance shall be expressed in 3008  
terms of a percentage of the employer's average annual payroll. 3009  
If the total standing to the credit of an employer's account 3010  
exceeds the total charges, as provided in this division, the 3011  
employer has a positive balance and if such charges exceed such 3012  
credits the employer has a negative balance. Each employer's 3013  
~~contribution-premium~~ rate shall then be determined in accordance 3014  
with the following schedule: 3015

Contribution-Premium Rate Schedule 3016

If, as of the computation date The employer's 3017  
the ~~contribution-premium~~ rate ~~contribution~~-rate for 3018  
balance of an employer's the next succeeding 3019  
account as a percentage of ~~contribution-premium~~ 3020  
the employer's average period shall be 3021  
annual payroll is 3022

- (a) A negative balance of: 3023
- |                                   |      |      |
|-----------------------------------|------|------|
| 20.0% or more                     | 6.5% | 3024 |
| 19.0% but less than 20.0%         | 6.4% | 3025 |
| 17.0% but less than 19.0%         | 6.3% | 3026 |
| 15.0% but less than 17.0%         | 6.2% | 3027 |
| 13.0% but less than 15.0%         | 6.1% | 3028 |
| 11.0% but less than 13.0%         | 6.0% | 3029 |
| 9.0% but less than 11.0%          | 5.9% | 3030 |
| 5.0% but less than 9.0%           | 5.7% | 3031 |
| 4.0% but less than 5.0%           | 5.5% | 3032 |
| 3.0% but less than 4.0%           | 5.3% | 3033 |
| 2.0% but less than 3.0%           | 5.1% | 3034 |
| 1.0% but less than 2.0%           | 4.9% | 3035 |
| more than 0.0% but less than 1.0% | 4.8% | 3036 |
- (b) A 0.0% or a positive 3037

balance of less than 1.0%	4.7%	3038
(c) A positive balance of:		3039
1.0% or more, but less than 1.5%	4.6%	3040
1.5% or more, but less than 2.0%	4.5%	3041
2.0% or more, but less than 2.5%	4.3%	3042
2.5% or more, but less than 3.0%	4.0%	3043
3.0% or more, but less than 3.5%	3.8%	3044
3.5% or more, but less than 4.0%	3.5%	3045
4.0% or more, but less than 4.5%	3.3%	3046
4.5% or more, but less than 5.0%	3.0%	3047
5.0% or more, but less than 5.5%	2.8%	3048
5.5% or more, but less than 6.0%	2.5%	3049
6.0% or more, but less than 6.5%	2.2%	3050
6.5% or more, but less than 7.0%	2.0%	3051
7.0% or more, but less than 7.5%	1.8%	3052
7.5% or more, but less than 8.0%	1.6%	3053
8.0% or more, but less than 8.5%	1.4%	3054
8.5% or more, but less than 9.0%	1.3%	3055
9.0% or more, but less than 9.5%	1.1%	3056
9.5% or more, but less than 10.0%	1.0%	3057
10.0% or more, but less than 10.5%	.9%	3058
10.5% or more, but less than 11.0%	.7%	3059
11.0% or more, but less than 11.5%	.6%	3060
11.5% or more, but less than 12.0%	.5%	3061
12.0% or more, but less than 12.5%	.4%	3062
12.5% or more, but less than 13.0%	.3%	3063
13.0% or more, but less than 14.0%	.2%	3064
14.0% or more	.1%	3065
(d) The <del>contribution-premium</del> rates shall be as specified		3066
in divisions (a), (b), and (c) of the <del>contribution-premium</del> rate		3067
schedule except that notwithstanding the amendments made to		3068

division (a) of the ~~contribution-premium~~ rate schedule in this 3069  
section, if, as of the ~~computation-premium~~ date: for 1991, the 3070  
negative balance is 5.0% or more, the ~~contribution-premium~~ rate 3071  
shall be 5.7%; for 1992, if the negative balance is 11.0% or 3072  
more, the ~~contribution-premium~~ rate shall be 6.0%; and for 1993, 3073  
if the negative balance is 17.0% or more, the ~~contribution-~~ 3074  
~~premium~~ rate shall be 6.3%. Thereafter, the ~~contribution-premium~~ 3075  
rates shall be as specified in the ~~contribution-premium~~ rate 3076  
schedule. 3077

(B) (1) The director shall establish and maintain a 3078  
separate account to be known as the "mutualized account." As of 3079  
each computation date there shall be charged to this account: 3080

(a) As provided in division (A) (2) of section 4141.24 of 3081  
the Revised Code, an amount equal to the sum of that portion of 3082  
the negative balances of employer accounts which exceeds the 3083  
applicable limitations as such balances are computed under 3084  
division (A) of this section as of such date; 3085

(b) An amount equal to the sum of the negative balances 3086  
remaining in employer accounts which have been closed during the 3087  
year immediately preceding such computation date pursuant to 3088  
division (E) of section 4141.24 of the Revised Code; 3089

(c) An amount equal to the sum of all benefits improperly 3090  
paid preceding such computation date which are not recovered but 3091  
which are not charged to an employer's account, or which after 3092  
being charged, are credited back to an employer's account; 3093

(d) An amount equal to the sum of any other benefits paid 3094  
preceding such computation date which, under this chapter, are 3095  
not chargeable to an employer's account; 3096

(e) An amount equal to the sum of any refunds made during 3097

the year immediately preceding such computation date of 3098  
erroneously collected mutualized ~~contributions~~ premiums required 3099  
by this division which were previously credited to this account; 3100

(f) An amount equal to the sum of any repayments made to 3101  
the federal government during the year immediately preceding 3102  
such computation date of amounts which may have been advanced by 3103  
it to the unemployment compensation insurance fund under section 3104  
1201 of the "Social Security Act," 49 Stat. 648 (1935), 42 3105  
U.S.C. 301; 3106

(g) Any amounts appropriated by the general assembly out 3107  
of funds paid by the federal government, under section 903 of 3108  
the "Social Security Act," to the account of this state in the 3109  
federal unemployment trust fund; 3110

(h) Amounts deposited into the unemployment compensation 3111  
insurance fund as employee coinsurance payments collected 3112  
pursuant to section 4141.252 of the Revised Code. 3113

(2) As of every computation date there shall be credited 3114  
to the mutualized account provided for in this division: 3115

(a) The proceeds of the mutualized ~~contributions~~ premiums 3116  
as provided in this division; 3117

(b) Any positive balances remaining in employer accounts 3118  
which are closed as provided in division (E) of section 4141.24 3119  
of the Revised Code; 3120

(c) Any benefits improperly paid which are recovered but 3121  
which cannot be credited to an employer's account; 3122

(d) All amounts which may be paid by the federal 3123  
government under section 903 of the "Social Security Act" to the 3124  
account of this state in the federal unemployment trust fund; 3125

(e) Amounts advanced by the federal government to the 3126  
account of this state in the federal unemployment trust fund 3127  
under section 1201 of the "Social Security Act" to the extent 3128  
such advances have been repaid to or recovered by the federal 3129  
government; 3130

(f) Interest credited to the Ohio unemployment trust fund 3131  
as deposited with the secretary of the treasury of the United 3132  
States; 3133

(g) Amounts deposited into the unemployment compensation 3134  
insurance fund for penalties collected pursuant to division (A) 3135  
(4) of section 4141.35 of the Revised Code. 3136

(3) Annually, as of the computation date, the director 3137  
shall determine the total credits and charges made to the 3138  
mutualized account during the preceding twelve months and the 3139  
overall condition of the account. The director shall issue an 3140  
annual statement containing this information and such other 3141  
information as the director deems pertinent, including a report 3142  
that the sum of the balances in the mutualized account, 3143  
employers' accounts, and any subsidiary accounts equal the 3144  
balance in the state's unemployment trust fund maintained under 3145  
section 904 of the "Social Security Act." 3146

(4) ~~As used in this division:~~ 3147

~~(a) "Fund as of the computation date" means as of any 3148  
computation date, the aggregate amount of the unemployment 3149  
compensation fund, including all contributions owing on the 3150  
computation date that are paid within thirty days thereafter, 3151  
all payments in lieu of contributions that are paid within sixty 3152  
days after the computation date, all reimbursements of the 3153  
federal share of extended benefits described in section 4141.301- 3154~~

~~of the Revised Code that are owing on the computation date, and  
all interest earned by the fund and received on or before the  
computation date from the federal government.~~ 3155  
3156  
3157

~~(b) "Minimum safe level" means an amount equal to two  
standard deviations above the average of the adjusted annual  
average unemployment compensation benefit payment from 1970 to  
the most recent calendar year prior to the computation date, as  
determined by the director pursuant to division (B) (4) (b) of  
this section. To determine the adjusted annual payment of  
unemployment compensation benefits, the director first shall  
multiply the number of weeks compensated during each calendar  
year beginning with 1970 by the most recent annual average  
weekly unemployment compensation benefit payment and then  
compute the average and standard deviation of the resultant  
products.~~ 3158  
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~~(c) "Annual average weekly unemployment compensation  
benefit payment" means the amount resulting from dividing the  
unemployment compensation benefits paid from the benefit account  
maintained within the unemployment compensation fund pursuant to  
section 4141.09 of the Revised Code, by the number of weeks  
compensated during the same time period.~~ 3170  
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~~(5) If, as of any computation date, the charges to the  
mutualized account during the entire period subsequent to the  
computation date, July 1, 1966, made in accordance with division  
(B) (1) of this section, exceed the credits to such account  
including mutualized ~~contributions~~ premiums during such period,  
made in accordance with division (B) (2) of this section, the  
amount of such excess charges shall be recovered during the next  
~~contribution~~ premium period. To recover such amount, the  
director shall compute the percentage ratio of such excess~~ 3176  
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charges to the average annual payroll of all employers eligible 3185  
for an experience rate under division (A) of this section. The 3186  
percentage so determined shall be computed to the nearest tenth 3187  
of one per cent and shall be an additional ~~contribution-premium~~ 3188  
rate to be applied to the wages paid by each employer whose rate 3189  
is computed under the provisions of division (A) of this section 3190  
in the ~~contribution-premium~~ period next following such 3191  
computation date, but such percentage shall not exceed five- 3192  
tenths of one per cent; however, when there are any excess 3193  
charges in the mutualized account, as computed in this division, 3194  
then the mutualized ~~contribution-premium~~ rate shall not be less 3195  
than one-tenth of one per cent. 3196

~~(6)~~ (5) If the fund as of the computation date is above or 3197  
below minimum safe level, the ~~contribution-premium~~ rates 3198  
provided for in each classification in division (A) (3) of this 3199  
section for the next ~~contribution-premium~~ period shall be 3200  
adjusted as follows: 3201

(a) If the fund is thirty per cent or more above minimum 3202  
safe level, the ~~contribution-premium~~ rates provided in division 3203  
(A) (3) of this section shall be decreased two-tenths of one per 3204  
cent. 3205

(b) If the fund is more than fifteen per cent but less 3206  
than thirty per cent above minimum safe level, the ~~contribution-~~ 3207  
~~premium~~ rates provided in division (A) (3) of this section shall 3208  
be decreased one-tenth of one per cent. 3209

(c) If the fund is more than fifteen per cent but less 3210  
than thirty per cent below minimum safe level, the ~~contribution-~~ 3211  
~~premium~~ rates of all employers shall be increased twenty-five 3212  
one-thousandths of one per cent plus a per cent increase 3213  
calculated and rounded pursuant to division (B) ~~(6)~~ (5) (g) of this 3214

section. 3215

(d) If the fund is more than thirty per cent but less than 3216  
forty-five per cent below minimum safe level, the ~~contribution-~~ 3217  
~~premium~~ rates of all employers shall be increased seventy-five 3218  
one-thousandths of one per cent plus a per cent increase 3219  
calculated and rounded pursuant to division (B) ~~(6)~~ (5) (g) of this 3220  
section. 3221

(e) If the fund is more than forty-five per cent but less 3222  
than sixty per cent below minimum safe level, the ~~contribution-~~ 3223  
~~premium~~ rates of all employers shall be increased one-eighth of 3224  
one per cent plus a per cent increase calculated and rounded 3225  
pursuant to division (B) ~~(6)~~ (5) (g) of this section. 3226

(f) If the fund is sixty per cent or more below minimum 3227  
safe level, the ~~contribution-premium~~ rates of all employers 3228  
shall be increased ~~two-tenths~~ three-tenths of one per cent plus 3229  
a per cent increase calculated and rounded pursuant to division 3230  
(B) ~~(6)~~ (5) (g) of this section. 3231

(g) The additional per cent increase in ~~contribution-~~ 3232  
~~premium~~ rates required by divisions (B) ~~(6)~~ (5) (c), (d), (e), and 3233  
(f) of this section that is payable by each individual employer 3234  
shall be calculated in the following manner. The flat rate 3235  
increase required by a particular division shall be multiplied 3236  
by three and the product divided by the average experienced- 3237  
rated ~~contribution-premium~~ rate for all employers as determined 3238  
by the director for the most recent calendar year. The resulting 3239  
quotient shall be multiplied by an individual employer's 3240  
~~contribution-premium~~ rate determined pursuant to division (A) (3) 3241  
of this section. The resulting product shall be rounded to the 3242  
nearest tenth of one per cent, added to the flat rate increase 3243  
required by division (B) ~~(6)~~ (5) (c), (d), (e), or (f) of this 3244

section, as appropriate, and the total shall be rounded to the 3245  
nearest tenth of one per cent. As used in division (B) ~~(6)~~ (5) (g) 3246  
of this section, the "average experienced-rated ~~contribution-~~ 3247  
premium rate" means the most recent annual average ~~contribution-~~ 3248  
premium rate reported by the director contained in report RS 3249  
203.2 less the mutualized and minimum safe level ~~contribution-~~ 3250  
premium rates included in such rate. 3251

(h) If any of the increased ~~contribution-premium~~ rates of 3252  
division (B) ~~(6)~~ (5) (c), (d), (e), or (f) of this section are 3253  
imposed, the rate shall remain in effect for the calendar year 3254  
in which it is imposed and for each calendar year thereafter 3255  
until the director determines as of the computation date for 3256  
calendar year 1991 and as of the computation date for any 3257  
calendar year thereafter pursuant to this section, that the 3258  
level of the unemployment compensation insurance fund equals or 3259  
exceeds the minimum safe level ~~as defined in division (B) (4) (b)~~ 3260  
~~of this section~~. Nothing in division (B) ~~(6)~~ (5) (h) of this 3261  
section shall be construed as restricting the imposition of the 3262  
increased ~~contribution-premium~~ rates provided in divisions (B) 3263  
~~(6)~~ (5) (c), (d), (e), and (f) of this section if the fund falls 3264  
below the percentage of the minimum safe level as specified in 3265  
those divisions. 3266

~~(7)~~ (6) The additional ~~contributions-premiums~~ required by 3267  
division (B) ~~(5)~~ (4) of this section shall be credited to the 3268  
mutualized account. The additional ~~contributions-premiums~~ 3269  
required by division (B) ~~(6)~~ (5) of this section shall be 3270  
credited fifty per cent to individual employer accounts and 3271  
fifty per cent to the mutualized account. 3272

(C) If an employer makes a payment of ~~contributions-~~ 3273  
premiums or coinsurance payments which is less than the full 3274

amount required by this section and sections 4141.23, 4141.24, 3275  
4141.241, 4141.242, 4141.25, 4141.252, 4141.26, and 4141.27 of 3276  
the Revised Code, such partial payment shall be applied first 3277  
against the mutualized ~~contributions~~ premiums, then to employee 3278  
coinsurance payments, required under this chapter. Any remaining 3279  
partial payment shall be credited to the employer's individual 3280  
account. 3281

(D) Whenever there are any increases in ~~contributions~~ 3282  
premiums resulting from an increase in wages subject to 3283  
~~contributions~~ premiums as defined in division (G) of section 3284  
4141.01 of the Revised Code, or from an increase in the 3285  
mutualized rate of ~~contributions~~ premiums provided in division 3286  
(B) of this section, or from a revision of the ~~contribution~~ 3287  
premium rate schedule provided in division (A) of this section, 3288  
except for that portion of the increase attributable to a change 3289  
in the positive or negative balance in an employer's account, 3290  
which increases become effective after a contract for the 3291  
construction of real property, as defined in section 5701.02 of 3292  
the Revised Code, has been entered into, the contractee upon 3293  
written notice by a prime contractor shall reimburse the 3294  
contractor for all increased ~~contributions~~ premiums paid by the 3295  
prime contractor or by subcontractors upon wages for services 3296  
performed under the contract. Upon reimbursement by the 3297  
contractee to the prime contractor, the prime contractor shall 3298  
reimburse each subcontractor for the increased ~~contributions~~ 3299  
premiums. 3300

(E) Effective only for the ~~contribution~~ premium period 3301  
beginning on January 1, 1996, and ending on December 31, 1996, 3302  
mutualized ~~contributions~~ premiums collected or received by the 3303  
director pursuant to division (B) ~~(5)~~ (4) of this section and 3304  
amounts credited to the mutualized account pursuant to division 3305

(B) ~~(7)~~ (6) of this section shall be deposited into or credited 3306  
to the unemployment compensation benefit reserve fund that is 3307  
created under division (F) of this section, except that amounts 3308  
collected, received, or credited in excess of two hundred 3309  
million dollars shall be deposited into or credited to the 3310  
unemployment ~~trust~~ compensation insurance fund established 3311  
pursuant to section 4141.09 of the Revised Code. 3312

(F) The state unemployment compensation benefit reserve 3313  
fund is hereby created as a trust fund in the custody of the 3314  
treasurer of state and shall not be part of the state treasury. 3315  
The fund shall consist of all moneys collected or received as 3316  
mutualized ~~contributions~~ premiums pursuant to division (B) ~~(5)~~ 3317  
(4) of this section and amounts credited to the mutualized 3318  
account pursuant to division (B) ~~(7)~~ (6) of this section as 3319  
provided by division (E) of this section. All moneys in the fund 3320  
shall be used solely to pay unemployment compensation benefits 3321  
in the event that funds are no longer available for that purpose 3322  
from the unemployment ~~trust~~ compensation insurance fund 3323  
established pursuant to section 4141.09 of the Revised Code. 3324

(G) The balance in the unemployment compensation benefit 3325  
reserve fund remaining at the end of the ~~contribution~~ premium 3326  
period beginning January 1, 2000, and any mutualized 3327  
~~contribution~~ premium amounts for the ~~contribution~~ premium period 3328  
beginning on January 1, 1996, that may be received after 3329  
December 31, 2000, shall be deposited into the unemployment 3330  
~~trust~~ compensation insurance fund established pursuant to 3331  
section 4141.09 of the Revised Code. Income earned on moneys in 3332  
the state unemployment compensation benefit reserve fund shall 3333  
be available for use by the director only for the purposes 3334  
described in division (I) of this section, and shall not be used 3335  
for any other purpose. 3336

(H) The unemployment compensation benefit reserve fund 3337  
balance shall be added to the unemployment ~~trust~~ compensation 3338  
insurance fund balance in determining the minimum safe level ~~tax~~ 3339  
premium to be imposed pursuant to division (B) of this section 3340  
and shall be included in the mutualized account balance for the 3341  
purpose of determining the mutualized ~~contribution~~ premium rate 3342  
pursuant to division (B) ~~(5)~~ (4) of this section. 3343

(I) All income earned on moneys in the unemployment 3344  
compensation benefit reserve fund from the investment of the 3345  
fund by the treasurer of state shall accrue to the department of 3346  
job and family services automation administration fund, which is 3347  
hereby established in the state treasury. Moneys within the 3348  
automation administration fund shall be used to meet the costs 3349  
related to automation of the department and the administrative 3350  
costs related to collecting and accounting for unemployment 3351  
compensation benefit reserve fund revenue. Any funds remaining 3352  
in the automation administration fund upon completion of the 3353  
department's automation projects that are funded by that fund 3354  
shall be deposited into the unemployment ~~trust~~ compensation 3355  
insurance fund established pursuant to section 4141.09 of the 3356  
Revised Code. 3357

(J) The director shall prepare and submit monthly reports 3358  
to the unemployment compensation advisory ~~commission~~ council 3359  
with respect to the status of efforts to collect and account for 3360  
unemployment compensation benefit reserve fund revenue and the 3361  
costs related to collecting and accounting for that revenue. The 3362  
director shall obtain approval from the unemployment 3363  
compensation advisory ~~commission~~ council for expenditure of 3364  
funds from the department of job and family services automation 3365  
administration fund. Funds may be approved for expenditure for 3366  
purposes set forth in division (I) of this section only to the 3367

extent that federal or other funds are not available. 3368

**Sec. 4141.251.** (A) Beginning October 1, 2016, if the 3369  
director of job and family services has paid interest charged 3370  
under section 1202(b) of the "Social Security Act," 42 U.S.C. 3371  
1322(b), for an advance made to the state under section 1201 of 3372  
the "Social Security Act," 42 U.S.C. 1321, from the unemployment 3373  
compensation interest contingency fund created in this section, 3374  
the director shall require each ~~contributory premium paying~~ 3375  
employer to pay a surcharge in accordance with this section. 3376

(B) If division (A) of this section applies, the director 3377  
shall determine the amount of a surcharge to assess against each 3378  
~~contributory premium paying~~ employer that generates an amount 3379  
not greater in the aggregate than the amount sufficient to repay 3380  
the fund for the amount of that interest paid. The director 3381  
shall determine the amount of the surcharge on a flat rate 3382  
basis. 3383

(C) The director shall collect any surcharge due under 3384  
this section at the same time and in the same manner as 3385  
~~contributions-premiums~~ due under section 4141.25 of the Revised 3386  
Code. The director shall provide notice to each employer subject 3387  
to a surcharge under this section, either upon the quarterly 3388  
~~contribution-premium~~ report due from each employer under section 3389  
4141.20 of the Revised Code or by other appropriate notice, a 3390  
separate listing of the amount of any surcharge due under this 3391  
section. Surcharge payments made pursuant to this section shall 3392  
not be used to satisfy an employer's ~~contribution-premium~~ 3393  
obligations under section 4141.25 of the Revised Code. 3394

(D) If an employer makes a payment that is insufficient to 3395  
pay the amount of ~~contributions-premiums~~ due under this chapter 3396  
and the amount of a surcharge due under this section, the 3397

partial payment shall be applied first against the surcharge due 3398  
under this section. The director shall apply any remaining 3399  
amounts from the partial payment in the following order: 3400

(1) Against any mutualized ~~contributions~~ premiums due 3401  
under this chapter; 3402

(2) To any employee coinsurance payment due under this 3403  
chapter; 3404

(3) To the credit of the employer's individual account; 3405

~~(3)~~ (4) Against any interest, forfeiture, and fines due 3406  
under this chapter. 3407

(E) Any surcharge due from an employer under this section, 3408  
if not paid when due, shall be treated the same as delinquent 3409  
~~contributions~~ premiums under section 4141.23 of the Revised 3410  
Code. Any forfeiture or interest payments associated with the 3411  
collection of the surcharge shall be deposited consistent with 3412  
forfeiture and interest associated with ~~contributions~~ premiums, 3413  
pursuant to section 4141.11 of the Revised Code. 3414

(F) There is hereby created in the state treasury the 3415  
unemployment compensation interest contingency fund. The fund 3416  
shall be used to pay interest charged under section 1202(b) of 3417  
the "Social Security Act," 42 U.S.C. 1322(b) on advances made to 3418  
the state under section 1201 of the "Social Security Act," 42 3419  
U.S.C. 1321. Any interest earned on the money in the fund shall 3420  
be retained in the fund. The director shall deposit amounts 3421  
received pursuant to the surcharge assessed under this section 3422  
in the fund. 3423

**Sec. 4141.252.** (A) Employee coinsurance payments shall 3424  
accrue and become payable by each employee who satisfies both of 3425  
the following: 3426

(1) The employee is employed by an employer or employers 3427  
subject to this chapter in at least twenty qualifying weeks 3428  
during any calendar year. 3429

(2) The employee has earned or been paid remuneration at 3430  
an average weekly wage of not less than twenty-seven and one- 3431  
half per cent of the statewide average weekly wage for those 3432  
weeks. 3433

(B) (1) An employee employed by a premium paying employer 3434  
is liable for employee coinsurance payments in an amount equal 3435  
to ten per cent of the premium paid by the employee's employer 3436  
based on the employee's wages under section 4141.25 of the 3437  
Revised Code. 3438

(2) For an employee employed by a reimbursing employer, 3439  
the reimbursing employer shall determine the amount of payments 3440  
made in lieu of premiums by the reimbursing employer during the 3441  
previous calendar year to the state unemployment compensation 3442  
insurance fund under section 4141.241 or 4141.242 of the Revised 3443  
Code. The reimbursing employer shall divide the amount paid to 3444  
the fund in the previous calendar year by the current number of 3445  
employees employed by the reimbursing employer. Each employee 3446  
employed by the reimbursing employer shall pay an employee 3447  
coinsurance payment equal to ten per cent of the amount 3448  
calculated by the reimbursing employer under this division. An 3449  
employee of the office of budget and management shall not pay an 3450  
employee coinsurance payment that reflects any costs associated 3451  
with section 126.29 of the Revised Code. 3452

(C) (1) An employer shall withhold coinsurance payments 3453  
calculated for an employee under division (B) of this section 3454  
when the employer determines that the employee has sufficient 3455  
qualifying weeks and wages with the employer to qualify for 3456

benefit rights if separated from employment with the employer. 3457

(2) If an employee is employed by more than one employer, 3458  
the employer shall collect the amount required under this 3459  
section based only on the employee's employment with the 3460  
employer. 3461

(3) If an individual has sufficient qualifying weeks and 3462  
wages in the base period to qualify for benefit rights, but the 3463  
employee did not have sufficient qualifying weeks and wages with 3464  
a single employer to cause the employer to withhold the 3465  
coinsurance payment in accordance with division (C) (1) of this 3466  
section, the director of job and family services shall calculate 3467  
the employee coinsurance payment owed by the individual when the 3468  
individual first files a valid application for determination of 3469  
benefit rights. The director shall reduce benefits payable to 3470  
the individual during any week in the individual's benefit year 3471  
until the director recovers the coinsurance payment. 3472

(D) An employer shall hold employee coinsurance payments 3473  
withheld under division (C) of this section in trust. The 3474  
employer shall be liable for payments to the extent that those 3475  
payments are not deducted and paid to the director of job and 3476  
family services. 3477

(E) The director shall deposit employee coinsurance 3478  
payments required under this section into the unemployment 3479  
compensation insurance fund created in section 4141.09 of the 3480  
Revised Code to the credit of the mutualized account created in 3481  
division (B) of section 4141.25 of the Revised Code. 3482

(F) A premium paying employer shall provide a prospective 3483  
employee with a notice that discloses the employer's most recent 3484  
premium rate under section 4141.25 of the Revised Code and 3485

contains a reasonable estimate of the prospective employee's 3486  
coinsurance payment. 3487

A reimbursing employer shall provide a prospective 3488  
employee with a notice that discloses the amount of payments 3489  
made in lieu of premiums during the previous calendar year by 3490  
the reimbursing employer under section 4141.241 or 4141.242 of 3491  
the Revised Code and contains a reasonable estimate of the 3492  
prospective employee's coinsurance payment. 3493

**Sec. 4141.253.** (A) As used in this section, the "benefit 3494  
cost ratio" for a calendar year means the percentage obtained by 3495  
dividing the aggregate of the following by the total 3496  
remuneration paid to all employees in that calendar year: 3497

(1) All benefits actually paid by the state under this 3498  
chapter during that calendar year including all regular, 3499  
additional, and extended benefits, as those benefit types are 3500  
defined in section 4141.301 of the Revised Code, and excluding 3501  
all of the following: 3502

(a) Benefits paid for which the state is entitled to 3503  
reimbursement or for which the state was reimbursed by the 3504  
federal government; 3505

(b) Benefits paid that are attributable to services 3506  
performed for a reimbursing employer and that are not included 3507  
in the total dollar amount reported under division (A) (1) (a) of 3508  
this section. 3509

(2) Any interest paid during that calendar year on 3510  
advances under Title XII of the "Social Security Act." 3511

(B) (1) Annually, on the computation date, the director of 3512  
job and family services shall calculate the state's average high 3513  
cost multiple, average high cost rate, and reserve ratio for the 3514

most recent calendar year prior to the computation date. 3515

(2) The director shall calculate the average high cost 3516  
multiple for that year by dividing the state's reserve ratio by 3517  
the state's average high cost rate for the same year. 3518

(3) The director shall calculate the average high cost 3519  
rate for that year by doing all of the following: 3520

(a) Determining the time period over which calculations 3521  
are to be made by selecting the longer of the following two time 3522  
periods: 3523

(i) The twenty-calendar-year period that ends with the 3524  
year for which the calculation is made; 3525

(ii) The time period beginning with the calendar year in 3526  
which the first of the last three completed national recessions 3527  
began, as determined by the national bureau of economic 3528  
research, and ending with the calendar year for which the 3529  
calculation is made. 3530

(b) For each calendar year during the selected time 3531  
period, calculating the benefit cost ratio; 3532

(c) Averaging the three highest calendar year benefit cost 3533  
ratios for the selected time period and rounding the final 3534  
calculation to the nearest one-hundredth of a per cent. 3535

(4) The director shall calculate the state's reserve ratio 3536  
for that year by dividing the balance, on the thirty-first day 3537  
of December of that year, of the state's account in the 3538  
unemployment trust fund maintained under section 904 of the 3539  
"Social Security Act" by the total remuneration paid to workers 3540  
in all employment during that year. The director shall round 3541  
final calculations to the nearest multiple of one one-hundredth 3542

of a per cent. 3543

**Sec. 4141.26.** (A) As soon as practicable after the first 3544  
day of September but not later than the first day of December of 3545  
each year, the director of job and family services shall notify 3546  
each employer of the employer's ~~contribution-premium~~ rate as 3547  
determined for the next ensuing ~~contribution-premium~~ period 3548  
pursuant to section 4141.25 of the Revised Code provided the 3549  
employer has furnished the director, by the first day of 3550  
September following the computation date, with the wage 3551  
information for all past periods necessary for the computation 3552  
of the ~~contribution-premium~~ rate. 3553

(B) If an employer has not timely furnished the necessary 3554  
wage information as required by division (A) of this section, 3555  
the employer's ~~contribution-premium~~ rate for such ~~contribution-~~ 3556  
~~premium~~ period shall not be computed as provided in section 3557  
4141.25 of the Revised Code, but instead the employer shall be 3558  
assigned a ~~contribution-premium~~ rate equal to one hundred 3559  
twenty-five per cent of the maximum rate provided in that 3560  
section, with the following exceptions: 3561

(1) If the employer files the necessary wage information 3562  
by the thirty-first day of December of the year immediately 3563  
preceding the ~~contribution-premium~~ period for which the rate is 3564  
to be effective, the employer's rate shall be computed as 3565  
provided in division (A) of section 4141.25 of the Revised Code. 3566

(2) The director shall revise the ~~contribution-premium~~ 3567  
rate of an employer who has not timely furnished the necessary 3568  
wage information as required by division (A) of this section, 3569  
who has been assigned a ~~contribution-premium~~ rate pursuant to 3570  
division (B) of this section, and who does not meet the 3571  
requirements of division (B) (1) of this section, if the employer 3572

furnishes the necessary wage information to the director within 3573  
eighteen months following the thirty-first day of December of 3574  
the year immediately preceding the ~~contribution premium~~ period 3575  
for which the rate is to be effective. The revised rate under 3576  
division (B) (2) of this section shall be equal to one hundred 3577  
twenty per cent of the ~~contribution premium~~ rate that would have 3578  
resulted if the employer had timely furnished the necessary wage 3579  
information under division (A) of this section. 3580

The director shall deny an employer's request for a 3581  
revision of the employer's rate as provided in division (B) (2) 3582  
of this section if the director finds that the employer's 3583  
failure to timely file the necessary wage information was due to 3584  
an attempt to evade payment. 3585

The director shall round the ~~contribution premium~~ rates 3586  
the director determines under division (B) of this section to 3587  
the nearest tenth of one per cent. 3588

(C) If, as a result of the computation pursuant to 3589  
division (B) of this section, the employer's account shows a 3590  
negative balance in excess of the applicable limitations, in 3591  
that computation, the excess above applicable limitations shall 3592  
not be transferred from the account as provided in division (A) 3593  
(2) of section 4141.24 of the Revised Code. 3594

(D) The rate determined pursuant to this section and 3595  
section 4141.25 of the Revised Code shall become binding upon 3596  
the employer unless: 3597

(1) The employer makes a voluntary ~~contribution payment~~ as 3598  
provided in division (B) of section 4141.24 of the Revised Code, 3599  
whereupon the director shall issue the employer a revised 3600  
~~contribution premium~~ rate notice if the ~~contribution payment~~ 3601

changes the employer's rate; or 3602

(2) Within thirty days after the mailing of notice of the 3603  
employer's rate or a revision of it to the employer's last known 3604  
address or, in the absence of mailing of such notice, within 3605  
thirty days after the delivery of such notice, the employer 3606  
files an application with the director for reconsideration of 3607  
the director's determination of such rate setting forth reasons 3608  
for such request. The director shall promptly examine the 3609  
application for reconsideration and shall notify the employer of 3610  
the director's reconsidered decision, which shall become final 3611  
unless, within thirty days after the mailing of such notice by 3612  
certified mail, return receipt requested, the employer files an 3613  
application for review of such decision with the unemployment 3614  
compensation review commission. The commission shall promptly 3615  
examine the application for review of the director's decision 3616  
and shall grant such employer an opportunity for a fair hearing. 3617  
The proceeding at the hearing before the commission shall be 3618  
recorded in the means and manner prescribed by the commission. 3619  
For the purposes of this division, the review is considered 3620  
timely filed when it has been received as provided in division 3621  
(D) (1) of section 4141.281 of the Revised Code. 3622

The employer and the director shall be promptly notified 3623  
of the commission's decision, which shall become final unless, 3624  
within thirty days after the mailing of notice of it to the 3625  
employer's last known address by certified mail, return receipt 3626  
requested, or, in the absence of mailing, within thirty days 3627  
after delivery of such notice, an appeal is taken by the 3628  
employer or the director to the court of common pleas of 3629  
Franklin county. Such appeal shall be taken by the employer or 3630  
the director by filing a notice of appeal with the clerk of such 3631  
court and with the commission. Such notice of appeal shall set 3632

forth the decision appealed and the errors in it complained of. 3633  
Proof of the filing of such notice with the commission shall be 3634  
filed with the clerk of such court. 3635

The commission, upon written demand filed by the appellant 3636  
and within thirty days after the filing of such demand, shall 3637  
file with the clerk a certified transcript of the record of the 3638  
proceedings before the commission pertaining to the 3639  
determination or order complained of, and the appeal shall be 3640  
heard upon such record certified to the commission. In such 3641  
appeal, no additional evidence shall be received by the court, 3642  
but the court may order additional evidence to be taken before 3643  
the commission, and the commission, after hearing such 3644  
additional evidence, shall certify such additional evidence to 3645  
the court or it may modify its determination and file such 3646  
modified determination, together with the transcript of the 3647  
additional record, with the court. After an appeal has been 3648  
filed in the court, the commission, by petition, may be made a 3649  
party to such appeal. Such appeal shall be given precedence over 3650  
other civil cases. The court may affirm the determination or 3651  
order complained of in the appeal if it finds, upon 3652  
consideration of the entire record, that the determination or 3653  
order is supported by reliable, probative, and substantial 3654  
evidence and is in accordance with law. In the absence of such a 3655  
finding, it may reverse, vacate, or modify the determination or 3656  
order or make such other ruling as is supported by reliable, 3657  
probative, and substantial evidence and is in accordance with 3658  
law. The judgment of the court shall be final and conclusive 3659  
unless reversed, vacated, or modified on appeal. An appeal may 3660  
be taken from the decision of the court of common pleas of 3661  
Franklin county. 3662

(E) The appeal provisions of division (D) of this section 3663

apply to all other determinations and orders of the director 3664  
affecting the liability of an employer to pay ~~contributions~~ 3665  
premiums or the amount of such ~~contributions~~ premiums, 3666  
determinations respecting application for refunds of 3667  
~~contributions~~ premiums, determinations respecting applications 3668  
for classification of employment as seasonal under section 3669  
4141.33 of the Revised Code, and exceptions to charges of 3670  
benefits to an employer's account as provided in division (D) of 3671  
section 4141.24 of the Revised Code. 3672

(F) The validity of any general order or rule of the 3673  
director adopted pursuant to this chapter or of any final order 3674  
or action of the unemployment compensation review commission 3675  
respecting any such general order or rule may be determined by 3676  
the court of common pleas of Franklin county, and such general 3677  
order, rule, or action may be sustained or set aside by the 3678  
court on an appeal to it which may be taken by any person 3679  
affected by the order, rule, or action in the manner provided by 3680  
law. Such appeal to the court of common pleas of Franklin county 3681  
shall be filed within thirty days after the date such general 3682  
order, rule, or action was publicly released by the director or 3683  
the commission. Either party to such action may appeal from the 3684  
court of common pleas of Franklin county as in ordinary civil 3685  
cases. 3686

(G) Notwithstanding any determination made in pursuance of 3687  
sections 4141.23 to 4141.26 of the Revised Code, no individual 3688  
who files a claim for benefits shall be denied the right to a 3689  
fair hearing as provided in section 4141.281 of the Revised 3690  
Code, or the right to have a claim determined on the merits of 3691  
it. 3692

(H) (1) Notwithstanding division (D) of this section, if 3693

the director finds that an omission or error in the director's 3694  
records or employer reporting caused the director to issue an 3695  
erroneous determination or order affecting ~~contribution-premium~~ 3696  
rates, the liability of an employer to pay ~~contributions-~~ 3697  
~~premiums~~ or the amount of such ~~contributions~~ premiums, 3698  
determinations respecting applications for refunds of 3699  
~~contributions~~ premiums, determinations respecting applications 3700  
for classification of seasonal status under section 4141.33 of 3701  
the Revised Code, or exceptions to charges of benefits to an 3702  
employer's account as provided in division (D) of section 3703  
4141.24 of the Revised Code, the director may issue a corrected 3704  
determination or order correcting the erroneous determination or 3705  
order, except as provided in division (H) (2) of this section. 3706

(2) The director may not issue a corrected determination 3707  
or order correcting an erroneous determination or order if both 3708  
of the following apply: 3709

(a) The erroneous determination or order was caused solely 3710  
by an omission or error of the director; 3711

(b) A correction of the erroneous determination or order 3712  
would adversely affect the employer or any of the employers that 3713  
were parties in interest to the erroneous determination or 3714  
order. 3715

A corrected determination or order issued under this 3716  
division takes precedence over and renders void the erroneous 3717  
determination or order and is appealable as provided in division 3718  
(D) of this section. 3719

**Sec. 4141.27.** If the director of job and family services 3720  
finds that any person, firm, corporation, or association is, or 3721  
has been, an employer subject to this chapter, which 3722

determination of liability has become final pursuant to the 3723  
provisions of section 4141.26 of the Revised Code, and has 3724  
failed to comply with such sections, the director shall 3725  
determine the period during which the person, firm, corporation 3726  
or association was such an employer, which finding and 3727  
determination is for all purposes of such sections prima-facie 3728  
evidence thereof. The director shall forthwith give notice of 3729  
said action to the employer who shall immediately thereafter 3730  
furnish the director with a payroll covering the period included 3731  
in said finding, and shall forthwith pay the amount of 3732  
~~contribution-premiums~~ determined and fixed by the director 3733  
pursuant to this chapter and the amount of employee coinsurance 3734  
payments due pursuant to section 4141.252 of the Revised Code. 3735

If said employer fails to furnish such payroll and pay the 3736  
~~contribution-premiums and coinsurance payments~~ for such period 3737  
within ten days after receiving such notice, the director shall 3738  
then determine the amount of ~~contribution-premiums and~~ 3739  
coinsurance payments due from said employer for the period the 3740  
director found the employer to be subject to this chapter, 3741  
including interest, and shall notify said employer of the amount 3742  
thereof and shall order it to be paid. If said amount is not 3743  
paid within ten days after receiving notice, the director shall 3744  
certify that finding relative to such employer to the attorney 3745  
general, who shall forthwith institute a civil action against 3746  
such employer in the name of the state for the collection of 3747  
such ~~contribution-premiums, coinsurance payments,~~ and interest. 3748  
In such action it is sufficient for the plaintiff to set forth a 3749  
copy of such finding as certified by the director to the 3750  
attorney general and to state that there is due to plaintiff on 3751  
account of such finding a specified sum which plaintiff claims 3752  
with interest. A certified copy of such finding of the amount of 3753

~~contribution premiums and coinsurance payments~~ due shall be 3754  
attached to the petition and is prima-facie evidence of the 3755  
truth of the facts therein contained. The answer or demurrer to 3756  
such petition shall be filed within ten days, the reply or 3757  
demurrer to the answer within twenty days, and the demurrer to 3758  
the reply within thirty days after the return day of the summons 3759  
or service by publication. All motions and demurrers shall be 3760  
submitted to the court within ten days after they are filed. As 3761  
soon as the issues are made up in any such case, it shall be 3762  
placed at the head of the trial docket and shall be first in 3763  
order of trial. 3764

Unless said employer before the filing of the petition 3765  
executes a bond to the state, in double the amount so found and 3766  
ordered paid by the director, with sureties to the approval of 3767  
the director, conditioned that the employer shall pay any 3768  
judgment and costs rendered against the employer for said 3769  
~~contribution premiums and coinsurance payments~~, the court at the 3770  
time of the filing of the petition, without notice, may at the 3771  
request of the director appoint a receiver for the property and 3772  
business of such employer in this state, with all the powers of 3773  
receivers in other cases, who shall take charge of all said 3774  
property and assets of the defendant and administer them under 3775  
the orders of the court. 3776

If upon the final hearing of said cause it is determined 3777  
that the defendant previously has been held liable as an 3778  
employer to pay ~~contributions premiums and coinsurance payments~~ 3779  
pursuant to the provisions of ~~section sections~~ 4141.252 and 3780  
4141.26 of the Revised Code, which determination has become 3781  
final in accordance with the provisions of such ~~section sections~~ 3782  
and is subject to this chapter, the court shall render judgment 3783  
against said defendant for the amount of ~~contribution premiums~~ 3784

and coinsurance payments provided to be paid by such employer 3785  
for such period, with interest and costs, which judgment shall 3786  
be given the same preference as is allowed by law to judgments 3787  
rendered for claims for taxes. 3788

If any employer who has complied with this chapter 3789  
defaults in any payment required to be made by the employer for 3790  
a period of ten days after notice that such payment is due, the 3791  
same proceedings may be had as in the case of an employer 3792  
against whom the director has made a finding as provided in this 3793  
section. 3794

If the defendant is a nonresident of this state or a 3795  
foreign corporation doing business in this state, service of 3796  
summons may be made upon any agent, representative, or 3797  
foreperson of said defendant, wherever found in the state, or 3798  
service may be made in any other manner authorized by statute. 3799

The director, for good cause shown, may waive a default in 3800  
the payment of ~~contributions~~ premiums and coinsurance payments 3801  
when said default is less than sixty days' duration. 3802

**Sec. 4141.29.** Each eligible individual shall receive 3803  
benefits as compensation for loss of remuneration due to 3804  
involuntary total or partial unemployment in the amounts and 3805  
subject to the conditions stipulated in this chapter. 3806

(A) No individual is entitled to a waiting period or 3807  
benefits for any week unless the individual: 3808

(1) Has filed a valid application for determination of 3809  
benefit rights in accordance with section 4141.28 of the Revised 3810  
Code; 3811

(2) Has made a claim for benefits in accordance with 3812  
section 4141.28 of the Revised Code; 3813

(3) (a) Has registered for work and thereafter continues to report to an employment office or other registration place maintained or designated by the director of job and family services. Registration shall be made in accordance with the time limits, frequency, and manner prescribed by the director.

(b) For purposes of division (A) (3) of this section, an individual has "registered" upon doing any of the following:

(i) Filing an application for benefit rights;

(ii) Making a weekly claim for benefits;

(iii) Reopening an existing claim following a period of employment or nonreporting.

(c) After an applicant is registered, that registration continues for a period of three calendar weeks, including the week during which the applicant registered. However, an individual is not registered for purposes of division (A) (3) of this section during any period in which the individual fails to report, as instructed by the director, or fails to reopen an existing claim following a period of employment.

(d) The director may, for good cause, extend the period of registration.

(e) For purposes of this section, "report" means contact by phone, access electronically, or be present for an in-person appointment, as designated by the director.

(4) (a) (i) Is able to work and available for suitable work and, except as provided in division (A) (4) (a) (ii) or (iii) of this section, is actively seeking suitable work either in a locality in which the individual has earned wages subject to this chapter during the individual's base period, or if the

individual leaves that locality, then in a locality where 3842  
suitable work normally is performed. 3843

(ii) The director may waive the requirement that a 3844  
claimant be actively seeking work when the director finds that 3845  
the individual has been laid off and the employer who laid the 3846  
individual off has notified the director within ten days after 3847  
the layoff, that work is expected to be available for the 3848  
individual within a specified number of days not to exceed 3849  
forty-five calendar days following the last day the individual 3850  
worked. In the event the individual is not recalled within the 3851  
specified period, this waiver shall cease to be operative with 3852  
respect to that layoff. 3853

(iii) The director may waive the requirement that a 3854  
claimant be actively seeking work if the director determines 3855  
that the individual has been laid off and the employer who laid 3856  
the individual off has notified the director in accordance with 3857  
division (C) of section 4141.28 of the Revised Code that the 3858  
employer has closed the employer's entire plant or part of the 3859  
employer's plant for a purpose other than inventory or vacation 3860  
that will cause unemployment for a definite period not exceeding 3861  
twenty-six weeks beginning on the date the employer notifies the 3862  
director, for the period of the specific shutdown, if all of the 3863  
following apply: 3864

(I) The employer and the individuals affected by the 3865  
layoff who are claiming benefits under this chapter jointly 3866  
request the exemption. 3867

(II) The employer provides that the affected individuals 3868  
shall return to work for the employer within twenty-six weeks 3869  
after the date the employer notifies the director. 3870

(III) The director determines that the waiver of the active search for work requirement will promote productivity and economic stability within the state.

(iv) Division (A) (4) (a) (iii) of this section does not exempt an individual from meeting the other requirements specified in division (A) (4) (a) (i) of this section to be able to work and otherwise fully be available for work. An exemption granted under division (A) (4) (a) (iii) of this section may be granted only with respect to a specific plant closing.

(b) (i) The individual shall be instructed as to the efforts that the individual must make in the search for suitable work, including that, within six months after October 11, 2013, the individual shall register with the OhioMeansJobs web site, except in any of the following circumstances:

(I) The individual is an individual described in division (A) (4) (b) (iii) of this section;

(II) Where the active search for work requirement has been waived under division (A) (4) (a) of this section;

(III) Where the active search for work requirement is considered to be met under division (A) (4) (c), (d), or (e) of this section.

(ii) An individual who is registered with the OhioMeansJobs web site shall receive a weekly listing of available jobs based on information provided by the individual at the time of registration. For each week that the individual claims benefits, the individual shall keep a record of the individual's work search efforts and shall produce that record in the manner and means prescribed by the director.

(iii) No individual shall be required to register with the

OhioMeansJobs web site if the individual is legally prohibited 3900  
from using a computer, has a physical or visual impairment that 3901  
makes the individual unable to use a computer, or has a limited 3902  
ability to read, write, speak, or understand a language in which 3903  
the OhioMeansJobs web site is available. 3904

(iv) As used in division (A) (4) (b) of this section: 3905

(I) "OhioMeansJobs web site" has the same meaning as in 3906  
section 6301.01 of the Revised Code. 3907

(II) "Registration" includes the creation, electronic 3908  
posting, and maintenance of an active, searchable resume. 3909

(c) An individual who is attending a training course 3910  
approved by the director meets the requirement of this division, 3911  
if attendance was recommended by the director and the individual 3912  
is regularly attending the course and is making satisfactory 3913  
progress. An individual also meets the requirements of this 3914  
division if the individual is participating and advancing in a 3915  
training program, as defined in division (P) of section 5709.61 3916  
of the Revised Code, and if an enterprise, defined in division 3917  
(B) of section 5709.61 of the Revised Code, is paying all or 3918  
part of the cost of the individual's participation in the 3919  
training program with the intention of hiring the individual for 3920  
employment as a new employee, as defined in division (L) of 3921  
section 5709.61 of the Revised Code, for at least ninety days 3922  
after the individual's completion of the training program. 3923

(d) An individual who becomes unemployed while attending a 3924  
regularly established school and whose base period qualifying 3925  
weeks were earned in whole or in part while attending that 3926  
school, meets the availability and active search for work 3927  
requirements of division (A) (4) (a) of this section if the 3928

individual regularly attends the school during weeks with 3929  
respect to which the individual claims unemployment benefits and 3930  
makes self available on any shift of hours for suitable 3931  
employment with the individual's most recent employer or any 3932  
other employer in the individual's base period, or for any other 3933  
suitable employment to which the individual is directed, under 3934  
this chapter. 3935

(e) An individual who is a member in good standing with a 3936  
labor organization that refers individuals to jobs meets the 3937  
active search for work requirement specified in division (A) (4) 3938  
(a) of this section if the individual provides documentation 3939  
that the individual is eligible for a referral or placement upon 3940  
request and in a manner prescribed by the director. 3941

(f) Notwithstanding any other provisions of this section, 3942  
no otherwise eligible individual shall be denied benefits for 3943  
any week because the individual is in training approved under 3944  
section 236(a) (1) of the "Trade Act of 1974," 88 Stat. 1978, 19 3945  
U.S.C.A. 2296, nor shall that individual be denied benefits by 3946  
reason of leaving work to enter such training, provided the work 3947  
left is not suitable employment, or because of the application 3948  
to any week in training of provisions in this chapter, or any 3949  
applicable federal unemployment compensation law, relating to 3950  
availability for work, active search for work, or refusal to 3951  
accept work. 3952

For the purposes of division (A) (4) (f) of this section, 3953  
"suitable employment" means with respect to an individual, work 3954  
of a substantially equal or higher skill level than the 3955  
individual's past adversely affected employment, as defined for 3956  
the purposes of the "Trade Act of 1974," 88 Stat. 1978, 19 3957  
U.S.C.A. 2101, and wages for such work at not less than eighty 3958

per cent of the individual's average weekly wage as determined 3959  
for the purposes of that federal act. 3960

(5) Is unable to obtain suitable work. An individual who 3961  
is provided temporary work assignments by the individual's 3962  
employer under agreed terms and conditions of employment, and 3963  
who is required pursuant to those terms and conditions to 3964  
inquire with the individual's employer for available work 3965  
assignments upon the conclusion of each work assignment, is not 3966  
considered unable to obtain suitable employment if suitable work 3967  
assignments are available with the employer but the individual 3968  
fails to contact the employer to inquire about work assignments. 3969

(6) Participates in reemployment services, such as job 3970  
search assistance services, if the individual has been 3971  
determined to be likely to exhaust benefits under this chapter, 3972  
including compensation payable pursuant to 5 U.S.C.A. Chapter 3973  
85, other than extended compensation, and needs reemployment 3974  
services pursuant to the profiling system established by the 3975  
director under division (K) of this section, unless the director 3976  
determines that: 3977

(a) The individual has completed such services; or 3978

(b) There is justifiable cause for the claimant's failure 3979  
to participate in such services. 3980

Ineligibility for failure to participate in reemployment 3981  
services as described in division (A) (6) of this section shall 3982  
be for the week or weeks in which the claimant was scheduled and 3983  
failed to participate without justifiable cause. 3984

(7) Participates in the reemployment and eligibility 3985  
assessment program, or other reemployment services, as required 3986  
by the director. As used in division (A) (7) of this section, 3987

"reemployment services" includes job search assistance 3988  
activities, skills assessments, and the provision of labor 3989  
market statistics or analysis. 3990

(a) For purposes of division (A)(7) of this section, 3991  
participation is required unless the director determines that 3992  
either of the following circumstances applies to the individual: 3993

(i) The individual has completed similar services. 3994

(ii) Justifiable cause exists for the failure of the 3995  
individual to participate in those services. 3996

(b) Within six months after October 11, 2013, 3997  
notwithstanding any earlier contact an individual may have had 3998  
with a local OhioMeansJobs center, as defined in section 6301.01 3999  
of the Revised Code, beginning with the eighth week after the 4000  
week during which an individual first files a valid application 4001  
for determination of benefit rights in the individual's benefit 4002  
year, the individual shall report to a local OhioMeansJobs 4003  
center for reemployment services in the manner prescribed by the 4004  
director. 4005

(c) An individual whose active search for work requirement 4006  
has been waived under division (A)(4)(a) of this section or is 4007  
considered to be satisfied under division (A)(4)(c), (d), or (e) 4008  
of this section is exempt from the requirements of division (A) 4009  
(7) of this section. 4010

(B) An individual suffering total or partial unemployment 4011  
is eligible for benefits for unemployment occurring subsequent 4012  
to a waiting period of one week and no benefits shall be payable 4013  
during this required waiting period. Not more than one week of 4014  
waiting period shall be required of any individual in any 4015  
benefit year in order to establish the individual's eligibility 4016

for total or partial unemployment benefits. 4017

(C) The waiting period for total or partial unemployment 4018  
shall commence on the first day of the first week with respect 4019  
to which the individual first files a claim for benefits at an 4020  
employment office or other place of registration maintained or 4021  
designated by the director or on the first day of the first week 4022  
with respect to which the individual has otherwise filed a claim 4023  
for benefits in accordance with the rules of the department of 4024  
job and family services, provided such claim is allowed by the 4025  
director. 4026

(D) Notwithstanding division (A) of this section, no 4027  
individual may serve a waiting period or be paid benefits under 4028  
the following conditions: 4029

(1) For any week with respect to which the director finds 4030  
that: 4031

(a) The individual's unemployment was due to a labor 4032  
dispute other than a lockout at any factory, establishment, or 4033  
other premises located in this or any other state and owned or 4034  
operated by the employer by which the individual is or was last 4035  
employed; and for so long as the individual's unemployment is 4036  
due to such labor dispute. No individual shall be disqualified 4037  
under this provision if either of the following applies: 4038

(i) The individual's employment was with such employer at 4039  
any factory, establishment, or premises located in this state, 4040  
owned or operated by such employer, other than the factory, 4041  
establishment, or premises at which the labor dispute exists, if 4042  
it is shown that the individual is not financing, participating 4043  
in, or directly interested in such labor dispute; 4044

(ii) The individual's employment was with an employer not 4045

involved in the labor dispute but whose place of business was 4046  
located within the same premises as the employer engaged in the 4047  
dispute, unless the individual's employer is a wholly owned 4048  
subsidiary of the employer engaged in the dispute, or unless the 4049  
individual actively participates in or voluntarily stops work 4050  
because of such dispute. If it is established that the claimant 4051  
was laid off for an indefinite period and not recalled to work 4052  
prior to the dispute, or was separated by the employer prior to 4053  
the dispute for reasons other than the labor dispute, or that 4054  
the individual obtained a bona fide job with another employer 4055  
while the dispute was still in progress, such labor dispute 4056  
shall not render the employee ineligible for benefits. 4057

(b) The individual has been given a disciplinary layoff 4058  
for misconduct in connection with the individual's work. 4059

(2) For the duration of the individual's unemployment if 4060  
the director finds that: 4061

(a) The individual quit work without just cause or has 4062  
been discharged for just cause in connection with the 4063  
individual's work, provided division (D) (2) of this section does 4064  
not apply to the separation of a person under any of the 4065  
following circumstances: 4066

(i) Separation from employment for the purpose of entering 4067  
the armed forces of the United States if the individual is 4068  
inducted into the armed forces within one of the following 4069  
periods: 4070

(I) Thirty days after separation; 4071

(II) One hundred eighty days after separation if the 4072  
individual's date of induction is delayed solely at the 4073  
discretion of the armed forces. 4074

(ii) Separation from employment pursuant to a labor- 4075  
management contract or agreement, or pursuant to an established 4076  
employer plan, program, or policy, which permits the employee, 4077  
because of lack of work, to accept a separation from employment; 4078

(iii) The individual has left employment to accept a 4079  
recall from a prior employer or, except as provided in division 4080  
(D) (2) (a) (iv) of this section, to accept other employment as 4081  
provided under section 4141.291 of the Revised Code, or left or 4082  
was separated from employment that was concurrent employment at 4083  
the time of the most recent separation or within six weeks prior 4084  
to the most recent separation where the remuneration, hours, or 4085  
other conditions of such concurrent employment were 4086  
substantially less favorable than the individual's most recent 4087  
employment and where such employment, if offered as new work, 4088  
would be considered not suitable under the provisions of 4089  
divisions (E) and (F) of this section. Any benefits that would 4090  
otherwise be chargeable to the account of the employer from whom 4091  
an individual has left employment or was separated from 4092  
employment that was concurrent employment under conditions 4093  
described in division (D) (2) (a) (iii) of this section, shall 4094  
instead be charged to the mutualized account created by division 4095  
(B) of section 4141.25 of the Revised Code, except that any 4096  
benefits chargeable to the account of a reimbursing employer 4097  
under division (D) (2) (a) (iii) of this section shall be charged 4098  
to the account of the reimbursing employer and not to the 4099  
mutualized account, except as provided in division (D) (2) of 4100  
section 4141.24 of the Revised Code. 4101

(iv) When an individual has been issued a definite layoff 4102  
date by the individual's employer and before the layoff date, 4103  
the individual quits to accept other employment, the provisions 4104  
of division (D) (2) (a) (iii) of this section apply and no 4105

disqualification shall be imposed under division (D) of this 4106  
section. However, if the individual fails to meet the employment 4107  
and earnings requirements of division (A) (2) of section 4141.291 4108  
of the Revised Code, then the individual, pursuant to division 4109  
(A) (5) of this section, shall be ineligible for benefits for any 4110  
week of unemployment that occurs prior to the layoff date. 4111

(b) The individual has refused without good cause to 4112  
accept an offer of suitable work when made by an employer either 4113  
in person or to the individual's last known address, or has 4114  
refused or failed to investigate a referral to suitable work 4115  
when directed to do so by a local employment office of this 4116  
state or another state, provided that this division shall not 4117  
cause a disqualification for a waiting week or benefits under 4118  
the following circumstances: 4119

(i) When work is offered by the individual's employer and 4120  
the individual is not required to accept the offer pursuant to 4121  
the terms of the labor-management contract or agreement; or 4122

(ii) When the individual is attending a training course 4123  
pursuant to division (A) (4) of this section except, in the event 4124  
of a refusal to accept an offer of suitable work or a refusal or 4125  
failure to investigate a referral, benefits thereafter paid to 4126  
such individual shall not be charged to the account of any 4127  
employer and, except as provided in division (B) (1) (b) of 4128  
section 4141.241 of the Revised Code, shall be charged to the 4129  
mutualized account as provided in division (B) of section 4130  
4141.25 of the Revised Code. 4131

(c) Such individual quit work to marry or because of 4132  
marital, parental, filial, or other domestic obligations. 4133

(d) The individual became unemployed by reason of 4134

commitment to any correctional institution. 4135

(e) The individual became unemployed because of dishonesty 4136  
in connection with the individual's most recent or any base 4137  
period work. Remuneration earned in such work shall be excluded 4138  
from the individual's total base period remuneration and 4139  
qualifying weeks that otherwise would be credited to the 4140  
individual for such work in the individual's base period shall 4141  
not be credited for the purpose of determining the total 4142  
benefits to which the individual is eligible and the weekly 4143  
benefit amount to be paid under section 4141.30 of the Revised 4144  
Code. Such excluded remuneration and noncredited qualifying 4145  
weeks shall be excluded from the calculation of the maximum 4146  
amount to be charged, under division (D) of section 4141.24 and 4147  
section 4141.33 of the Revised Code, against the accounts of the 4148  
individual's base period employers. In addition, no benefits 4149  
shall thereafter be paid to the individual based upon such 4150  
excluded remuneration or noncredited qualifying weeks. 4151

For purposes of division (D) (2) (e) of this section, 4152  
"dishonesty" means the commission of substantive theft, fraud, 4153  
or deceitful acts. 4154

(E) No individual otherwise qualified to receive benefits 4155  
shall lose the right to benefits by reason of a refusal to 4156  
accept new work if: 4157

(1) As a condition of being so employed the individual 4158  
would be required to join a company union, or to resign from or 4159  
refrain from joining any bona fide labor organization, or would 4160  
be denied the right to retain membership in and observe the 4161  
lawful rules of any such organization. 4162

(2) The position offered is vacant due directly to a 4163

strike, lockout, or other labor dispute. 4164

(3) The work is at an unreasonable distance from the 4165  
individual's residence, having regard to the character of the 4166  
work the individual has been accustomed to do, and travel to the 4167  
place of work involves expenses substantially greater than that 4168  
required for the individual's former work, unless the expense is 4169  
provided for. 4170

(4) The remuneration, hours, or other conditions of the 4171  
work offered are substantially less favorable to the individual 4172  
than those prevailing for similar work in the locality. 4173

(F) Subject to the special exceptions contained in 4174  
division (A) (4) (f) of this section and section 4141.301 of the 4175  
Revised Code, in determining whether any work is suitable for a 4176  
claimant in the administration of this chapter, the director, in 4177  
addition to the determination required under division (E) of 4178  
this section, shall consider the degree of risk to the 4179  
claimant's health, safety, and morals, the individual's physical 4180  
fitness for the work, the individual's prior training and 4181  
experience, the length of the individual's unemployment, the 4182  
distance of the available work from the individual's residence, 4183  
and the individual's prospects for obtaining local work. 4184

(G) The "duration of unemployment" as used in this section 4185  
means the full period of unemployment next ensuing after a 4186  
separation from any base period or subsequent work and until an 4187  
individual has become reemployed in employment subject to this 4188  
chapter, or the unemployment compensation act of another state, 4189  
or of the United States, and until such individual has worked 4190  
six weeks and for those weeks has earned or been paid 4191  
remuneration equal to six times an average weekly wage of not 4192  
less than: eighty-five dollars and ten cents per week beginning 4193

on June 26, 1990; and beginning on and after January 1, 1992, 4194  
twenty-seven and one-half per cent of the statewide average 4195  
weekly wage as computed each first day of January under ~~division~~ 4196  
~~(B) (3) of section 4141.30~~ 4141.02 of the Revised Code, rounded 4197  
down to the nearest dollar, except for purposes of division (D) 4198  
(2) (c) of this section, such term means the full period of 4199  
unemployment next ensuing after a separation from such work and 4200  
until such individual has become reemployed subject to the terms 4201  
set forth above, and has earned wages equal to one-half of the 4202  
individual's average weekly wage or sixty dollars, whichever is 4203  
less. 4204

(H) If a claimant is disqualified under division (D) (2) 4205  
(a), (c), or (d) of this section or found to be qualified under 4206  
the exceptions provided in division (D) (2) (a) (i), (iii), or (iv) 4207  
of this section or division (A) (2) of section 4141.291 of the 4208  
Revised Code, then benefits that may become payable to such 4209  
claimant, which are chargeable to the account of the employer 4210  
from whom the individual was separated under such conditions, 4211  
shall be charged to the mutualized account provided in section 4212  
4141.25 of the Revised Code, provided that no charge shall be 4213  
made to the mutualized account for benefits chargeable to a 4214  
reimbursing employer, except as provided in division (D) (2) of 4215  
section 4141.24 of the Revised Code. In the case of a 4216  
reimbursing employer, the director shall refund or credit to the 4217  
account of the reimbursing employer any over-paid benefits that 4218  
are recovered under division (B) of section 4141.35 of the 4219  
Revised Code. Amounts chargeable to other states, the United 4220  
States, or Canada that are subject to agreements and 4221  
arrangements that are established pursuant to section 4141.43 of 4222  
the Revised Code shall be credited or reimbursed according to 4223  
the agreements and arrangements to which the chargeable amounts 4224

are subject. 4225

(I) (1) Benefits based on service in employment as provided 4226  
in divisions (B) (2) (a) and (b) of section 4141.01 of the Revised 4227  
Code shall be payable in the same amount, on the same terms, and 4228  
subject to the same conditions as benefits payable on the basis 4229  
of other service subject to this chapter; except that after 4230  
December 31, 1977: 4231

(a) Benefits based on service in an instructional, 4232  
research, or principal administrative capacity in an institution 4233  
of higher education, as defined in division (Y) of section 4234  
4141.01 of the Revised Code; or for an educational institution 4235  
as defined in division (CC) of section 4141.01 of the Revised 4236  
Code, shall not be paid to any individual for any week of 4237  
unemployment that begins during the period between two 4238  
successive academic years or terms, or during a similar period 4239  
between two regular but not successive terms or during a period 4240  
of paid sabbatical leave provided for in the individual's 4241  
contract, if the individual performs such services in the first 4242  
of those academic years or terms and has a contract or a 4243  
reasonable assurance that the individual will perform services 4244  
in any such capacity for any such institution in the second of 4245  
those academic years or terms. 4246

(b) Benefits based on service for an educational 4247  
institution or an institution of higher education in other than 4248  
an instructional, research, or principal administrative 4249  
capacity, shall not be paid to any individual for any week of 4250  
unemployment which begins during the period between two 4251  
successive academic years or terms of the employing educational 4252  
institution or institution of higher education, provided the 4253  
individual performed those services for the educational 4254

institution or institution of higher education during the first 4255  
such academic year or term and, there is a reasonable assurance 4256  
that such individual will perform those services for any 4257  
educational institution or institution of higher education in 4258  
the second of such academic years or terms. 4259

If compensation is denied to any individual for any week 4260  
under division (I) (1) (b) of this section and the individual was 4261  
not offered an opportunity to perform those services for an 4262  
institution of higher education or for an educational 4263  
institution for the second of such academic years or terms, the 4264  
individual is entitled to a retroactive payment of compensation 4265  
for each week for which the individual timely filed a claim for 4266  
compensation and for which compensation was denied solely by 4267  
reason of division (I) (1) (b) of this section. An application for 4268  
retroactive benefits shall be timely filed if received by the 4269  
director or the director's deputy within or prior to the end of 4270  
the fourth full calendar week after the end of the period for 4271  
which benefits were denied because of reasonable assurance of 4272  
employment. The provision for the payment of retroactive 4273  
benefits under division (I) (1) (b) of this section is applicable 4274  
to weeks of unemployment beginning on and after November 18, 4275  
1983. The provisions under division (I) (1) (b) of this section 4276  
shall be retroactive to September 5, 1982, only if, as a 4277  
condition for full tax credit against the tax imposed by the 4278  
"Federal Unemployment Tax Act," 53 Stat. 183 (1939), 26 U.S.C.A. 4279  
3301 to 3311, the United States secretary of labor determines 4280  
that retroactivity is required by federal law. 4281

(c) With respect to weeks of unemployment beginning after 4282  
December 31, 1977, benefits shall be denied to any individual 4283  
for any week which commences during an established and customary 4284  
vacation period or holiday recess, if the individual performs 4285

any services described in divisions (I) (1) (a) and (b) of this 4286  
section in the period immediately before the vacation period or 4287  
holiday recess, and there is a reasonable assurance that the 4288  
individual will perform any such services in the period 4289  
immediately following the vacation period or holiday recess. 4290

(d) With respect to any services described in division (I) 4291  
(1) (a), (b), or (c) of this section, benefits payable on the 4292  
basis of services in any such capacity shall be denied as 4293  
specified in division (I) (1) (a), (b), or (c) of this section to 4294  
any individual who performs such services in an educational 4295  
institution or institution of higher education while in the 4296  
employ of an educational service agency. For this purpose, the 4297  
term "educational service agency" means a governmental agency or 4298  
governmental entity that is established and operated exclusively 4299  
for the purpose of providing services to one or more educational 4300  
institutions or one or more institutions of higher education. 4301

(e) Any individual employed by a county board of 4302  
developmental disabilities shall be notified by the thirtieth 4303  
day of April each year if the individual is not to be reemployed 4304  
the following academic year. 4305

(f) Any individual employed by a school district, other 4306  
than a municipal school district as defined in section 3311.71 4307  
of the Revised Code, shall be notified by the first day of June 4308  
each year if the individual is not to be reemployed the 4309  
following academic year. 4310

(2) No disqualification will be imposed, between academic 4311  
years or terms or during a vacation period or holiday recess 4312  
under this division, unless the director or the director's 4313  
deputy has received a statement in writing from the educational 4314  
institution or institution of higher education that the claimant 4315

has a contract for, or a reasonable assurance of, reemployment 4316  
for the ensuing academic year or term. 4317

(3) If an individual has employment with an educational 4318  
institution or an institution of higher education and employment 4319  
with a noneducational employer, during the base period of the 4320  
individual's benefit year, then the individual may become 4321  
eligible for benefits during the between-term, or vacation or 4322  
holiday recess, disqualification period, based on employment 4323  
performed for the noneducational employer, provided that the 4324  
employment is sufficient to qualify the individual for benefit 4325  
rights separately from the benefit rights based on school 4326  
employment. The weekly benefit amount and maximum benefits 4327  
payable during a disqualification period shall be computed based 4328  
solely on the nonschool employment. 4329

(J) Benefits shall not be paid on the basis of employment 4330  
performed by an alien, unless the alien had been lawfully 4331  
admitted to the United States for permanent residence at the 4332  
time the services were performed, was lawfully present for 4333  
purposes of performing the services, or was otherwise 4334  
permanently residing in the United States under color of law at 4335  
the time the services were performed, under section 212(d) (5) of 4336  
the "Immigration and Nationality Act," 66 Stat. 163, 8 U.S.C.A. 4337  
1101: 4338

(1) Any data or information required of individuals 4339  
applying for benefits to determine whether benefits are not 4340  
payable to them because of their alien status shall be uniformly 4341  
required from all applicants for benefits. 4342

(2) In the case of an individual whose application for 4343  
benefits would otherwise be approved, no determination that 4344  
benefits to the individual are not payable because of the 4345

individual's alien status shall be made except upon a 4346  
preponderance of the evidence that the individual had not, in 4347  
fact, been lawfully admitted to the United States. 4348

(K) The director shall establish and utilize a system of 4349  
profiling all new claimants under this chapter that: 4350

(1) Identifies which claimants will be likely to exhaust 4351  
regular compensation and will need job search assistance 4352  
services to make a successful transition to new employment; 4353

(2) Refers claimants identified pursuant to division (K) 4354  
(1) of this section to reemployment services, such as job search 4355  
assistance services, available under any state or federal law; 4356

(3) Collects follow-up information relating to the 4357  
services received by such claimants and the employment outcomes 4358  
for such claimant's subsequent to receiving such services and 4359  
utilizes such information in making identifications pursuant to 4360  
division (K)(1) of this section; and 4361

(4) Meets such other requirements as the United States 4362  
secretary of labor determines are appropriate. 4363

(L) Except as otherwise provided in division (A)(6) of 4364  
this section, ineligibility pursuant to division (A) of this 4365  
section shall begin on the first day of the week in which the 4366  
claimant becomes ineligible for benefits and shall end on the 4367  
last day of the week preceding the week in which the claimant 4368  
satisfies the eligibility requirements. 4369

(M) The director may adopt rules that the director 4370  
considers necessary for the administration of division (A) of 4371  
this section. 4372

**Sec. 4141.30.** (A) As used in this section, "statewide 4373

average weekly wage" means the amount calculated by the director 4374  
of job and family services pursuant to section 4141.02 of the 4375  
Revised Code. 4376

(B) All benefits shall be paid through public employment 4377  
offices in accordance with such rules as the director of job and 4378  
family services prescribes. 4379

~~(B) With the exceptions in division (B) (4) of this~~ 4380  
~~section, benefits~~ (C) Benefits are payable to each eligible and 4381  
qualified individual on account of each week of involuntary 4382  
total unemployment after the specified waiting period at the 4383  
weekly benefit amount determined by: 4384

(1) Computing the individual's average weekly wage as 4385  
defined in division (O) (2) of section 4141.01 of the Revised 4386  
Code; 4387

(2) Determining the individual's dependency class under 4388  
division ~~(E)~~ (H) of this section; 4389

(3) Computing the individual's weekly benefit amount to be 4390  
fifty per cent of the individual's average weekly wage except, 4391  
that the individual's weekly benefit amount shall not exceed the 4392  
maximum amount ~~shown for the individual's dependency class in~~ 4393  
~~the following table:~~ 4394

<del>Maximum Weekly</del>	4395
<del>Dependency Class Benefit Amount</del>	4396
<del>A \$147</del>	4397
<del>B 223</del>	4398
<del>C 233</del>	4399

~~Effective Sunday of the calendar week in which January 1,~~ 4400  
~~1988, occurs and on each similar day of each year thereafter,~~ 4401  
~~the current maximum weekly benefit amount for each dependency~~ 4402

~~class shall be adjusted based on the statewide average weekly wage. Any percentage increase in such statewide average weekly wage between the wage computed for the current year and the wage computed for the preceding year shall be used to increase the maximum amounts then in effect by the same percentage. Such increased amounts will be effective with respect to applications for benefit rights filed during the fifty two consecutive calendar weeks beginning with such Sunday date.~~ 4403  
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~~The director shall calculate the statewide average weekly wage based on the average weekly earnings of all workers in employment subject to this chapter during the preceding twelve month period ending the thirtieth day of June. The calculation shall be made in the following manner:~~ 4411  
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4413  
4414  
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~~(a) The sum of the total monthly employment reported for the previous twelve month period shall be divided by twelve to determine the average monthly employment;~~ 4416  
4417  
4418

~~(b) The sum of the total wages reported for the previous twelve month period shall be divided by the average monthly employment to determine the average annual wage;~~ 4419  
4420  
4421

~~(c) The average annual wage shall be divided by fifty two to determine the statewide average weekly wage described in division (D) of this section.~~ 4422  
4423  
4424

In the computation of the weekly benefit amount, any resulting amount not a multiple of one dollar shall be rounded to the next lower multiple of one dollar. In the computation of the adjusted maximum benefit amounts, based on the statewide average weekly wage, any resulting amount not a multiple of one dollar shall be rounded to the next lower multiple of one dollar. 4425  
4426  
4427  
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~~(4) Effective Sunday of the calendar week in which January 1, occurs for calendar years 1988 through 1993, the maximum weekly benefit amount payable for an individual's dependency class for those years shall be computed in accordance with this division, with an additional increase added to the prior year's increase equal to one sixth of total percentage increase that otherwise would have been available in calendar years 1983, 1984, 1985, 1986, and 1987, if in those years an adjustment in the maximum weekly benefit amount would have been made pursuant to this division.~~

~~(5) Effective Sunday of the calendar week in which January 1, 1991, occurs~~ (D) (1) Except as provided in divisions (D) (2) and (E) of this section, the maximum weekly benefit amounts computed under divisions (B) (3) and (4) of this section shall not exceed the following amounts:

(a) For dependency class A, fifty per cent of the statewide average weekly wage;

(b) For dependency class B, sixty per cent of the statewide average weekly wage;

(c) For dependency class C, sixty-six and two-thirds per cent of the statewide average weekly wage.

~~Division (B) (5) of this section applies to all new claims filed on and after the Sunday of the calendar week in which January 1, 1991, occurs, provided that the maximum weekly benefit amounts established for the dependency classes prior to such date apply to all claims until the maximum weekly benefit amounts as determined pursuant to division (B) (5) of this section equal or exceed the maximum weekly benefit amounts in effect prior to such date.~~

~~(6)~~(2) For the time period beginning on January 1, 2018, 4461  
and ending on the Sunday of the calendar week in which the first 4462  
day of January 1, 2020 occurs ten years after the effective date 4463  
of this amendment, no individual's weekly benefit amount shall 4464  
exceed the maximum weekly benefit amounts in effect on the 4465  
effective date of this ~~section~~ amendment. 4466

(E) The director may reduce the maximum weekly benefit 4467  
payable to an individual determined to be in dependency class B 4468  
or C if the director finds that additional sources of household 4469  
income reduce or eliminate the individual's need to receive up 4470  
to the maximum weekly benefit for that dependency class. In no 4471  
event shall the director reduce the maximum weekly benefit 4472  
payable to an individual determined to be in dependency class B 4473  
or C below the maximum benefit payable to an individual 4474  
determined to be in dependency class A. 4475

~~(C)~~(F) Benefits are payable to each partially unemployed 4476  
individual otherwise eligible on account of each week of 4477  
involuntary partial unemployment after the specified waiting 4478  
period in an amount equal to the individual's weekly benefit 4479  
amount less that part of the remuneration payable to the 4480  
individual with respect to such week which is in excess of 4481  
twenty per cent of the individual's weekly benefit amount, and 4482  
the resulting amount rounded to the next lower multiple of one 4483  
dollar. 4484

~~(D)~~ ~~The~~ ~~(G)~~ (1) Except as provided in divisions (G) (2) and 4485  
(3) of this section, the total benefits to which an individual 4486  
is entitled in any benefit year, whether for partial or total 4487  
unemployment, or both, shall not exceed the lesser of the 4488  
following two amounts: ~~(1)~~ (a) an amount equal to ~~twenty-six~~ 4489  
twenty-four times the individual's weekly benefit amount 4490

determined in accordance with division ~~(B)~~ (C) of this section 4491  
and this division, or ~~(2)~~ (b) an amount computed by taking the 4492  
sum of twenty times the individual's weekly benefit amount for 4493  
the first twenty base period qualifying weeks plus one times the 4494  
weekly benefit amount for each additional qualifying week beyond 4495  
the first twenty qualifying weeks in the individual's base 4496  
period. 4497

(2) An individual is entitled in any benefit year, whether 4498  
for partial or total unemployment, or both, to two additional 4499  
weeks of benefits in an amount equal to the weekly benefit 4500  
determined pursuant to divisions (C) and (G) of this section if 4501  
all of the following apply: 4502

(a) The individual has been employed by an employer or 4503  
employers subject to this chapter in at least twenty-six 4504  
qualifying weeks during the individual's base period. 4505

(b) The individual has received twenty-four times the 4506  
individual's weekly benefit amount as described in division (G) 4507  
(1) of this section. 4508

(c) The individual was separated from the individual's 4509  
most recent employment because the individual's ability to 4510  
perform the work depended on weather conditions. 4511

(3) The director shall adopt rules under Chapter 119. of 4512  
the Revised Code establishing guidelines for determining whether 4513  
an individual's ability to perform work depended on weather 4514  
conditions. 4515

~~(E)~~ (H) Each eligible and qualified individual shall be 4516  
assigned a dependency class in accordance with the following 4517  
schedule: 4518

Class Description of Dependents 4519

- A No dependents, or has 4520  
insufficient wages to qualify 4521  
for more than the maximum 4522  
weekly benefit amount as 4523  
provided under dependency 4524  
class A 4525
- B One or two dependents 4526
- C Three or more dependents 4527

As used in this division "dependent" means: 4528

(1) Any natural child, stepchild, or adopted child of the 4529  
individual claiming benefits for whom such individual at the 4530  
beginning of the individual's current benefit year is supplying 4531  
and for at least ninety consecutive days, or for the duration of 4532  
the parental relationship if it existed less than ninety days, 4533  
immediately preceding the beginning of such benefit year, has 4534  
supplied more than one-half of the cost of support and if such 4535  
child on the beginning date of such benefit year was under 4536  
eighteen years of age, or if unable to work because of permanent 4537  
physical or mental disability; 4538

(2) The legally married wife or husband of the individual 4539  
claiming benefits for whom more than one-half the cost of 4540  
support has been supplied by such individual for at least ninety 4541  
consecutive days, or for the duration of the marital 4542  
relationship if it has existed for less than ninety days, 4543  
immediately preceding the beginning of such individual's current 4544  
benefit year and such wife or husband was living with such 4545  
individual and had an average weekly income, in such period, not 4546  
in excess of twenty-five per cent of the claimant's average 4547  
weekly wage. 4548

(3) If both the husband and wife qualify for benefit 4549

rights with overlapping benefit years, only one of them may 4550  
qualify for a dependency class other than A. 4551

**Sec. 4141.301.** (A) As used in this section, unless the 4552  
context clearly requires otherwise: 4553

(1) "Extended benefit period" means a period which: 4554

(a) Begins with the third week after a week for which 4555  
there is a state "on" indicator; and 4556

(b) Ends with either of the following weeks, whichever 4557  
occurs later: 4558

(i) The third week after the first week for which there is 4559  
a state "off" indicator; or 4560

(ii) The thirteenth consecutive week of such period. 4561

Except, that no extended benefit period may begin by 4562  
reason of a state "on" indicator before the fourteenth week 4563  
following the end of a prior extended benefit period which was 4564  
in effect with respect to this state. 4565

(2) There is a "state 'on' indicator" for this state for a 4566  
week if the director of job and family services determines, in 4567  
accordance with the regulations of the United States secretary 4568  
of labor, that for the period consisting of such week and the 4569  
immediately preceding twelve weeks, the rate of insured 4570  
unemployment, not seasonally adjusted, under Chapter 4141. of 4571  
the Revised Code: 4572

(a) Equaled or exceeded one hundred twenty per cent of the 4573  
average of such rates for the corresponding thirteen-week period 4574  
ending in each of the preceding two calendar years and equaled 4575  
or exceeded five per cent; 4576

(b) For weeks of unemployment such rate of insured unemployment: 4577  
unemployment: 4578

(i) Met the criteria set forth in division (A) (2) (a) of this section; or 4579  
4580

(ii) Equaled or exceeded six per cent. 4581

(3) (a) For weeks of unemployment beginning on or after February 22, 2009, there is a "state 'on' indicator" for this state for a week if the director determines both of the following are satisfied: 4582  
4583  
4584  
4585

(i) That the average rate of total unemployment, seasonally adjusted, as determined by the United States secretary of labor, for the period consisting of the most recent three months for which data for all states are published before the close of that week equals or exceeds six and one-half per cent; 4586  
4587  
4588  
4589  
4590  
4591

(ii) That the average rate of total unemployment, seasonally adjusted, as determined by the United States secretary of labor, for the three-month period described in division (A) (3) (a) (i) of this section, equals or exceeds one hundred ten per cent of the average for either or both of the corresponding three-month periods ending in the two preceding calendar years. 4592  
4593  
4594  
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(b) Division (A) (3) of this section is effective on and after February 22, 2009, and shall cease to be effective on the close of the last day of the week ending four weeks prior to the last week for which one hundred per cent federal sharing is authorized under Section 2005(a) of the "American Recovery and Reinvestment Act of 2009," Pub. L. No. 111-5, 123 Stat. 115, as amended, without regard to the extension of federal sharing for 4599  
4600  
4601  
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4604  
4605

certain claims as provided under section 2005(c) of that law, or 4606  
any other federal law that provides for one hundred per cent 4607  
federal sharing. 4608

(4) A "state 'off' indicator" exists for the state for a 4609  
week if the director determines, in accordance with the 4610  
regulations of the United States secretary of labor, that for 4611  
the period consisting of such week and the immediately preceding 4612  
twelve weeks, the rate of insured unemployment, not seasonally 4613  
adjusted, under Chapter 4141. of the Revised Code: 4614

(a) Was less than one hundred twenty per cent of the 4615  
average of such rates for the corresponding thirteen-week period 4616  
ending in each of the preceding two calendar years and was less 4617  
than five per cent; 4618

(b) For weeks of unemployment such rate of insured 4619  
unemployment: 4620

(i) Was less than six per cent; and 4621

(ii) Met the criteria set forth in division (A) (4) (a) of 4622  
this section. 4623

(5) For weeks of unemployment beginning on or after 4624  
February 22, 2009, there is a "state 'off' indicator" for this 4625  
state for a week if the director determines, in accordance with 4626  
the regulations adopted by the United States secretary of labor, 4627  
that for the period consisting of that week and the immediately 4628  
preceding twelve weeks, the total rate of unemployment, 4629  
seasonally adjusted, under this chapter, was less than one 4630  
hundred ten per cent of such average for either or both of the 4631  
corresponding three-month periods ending in the two preceding 4632  
calendar years, and was less than six and one-half per cent. 4633

(6) "Rate of insured unemployment," for purposes of 4634

divisions (A) (2) and (4) of this section, means the percentage 4635  
derived by dividing: 4636

(a) The average weekly number of individuals filing claims 4637  
for regular compensation in this state for weeks of unemployment 4638  
with respect to the most recent thirteen-consecutive-week 4639  
period, as determined by the director on the basis of the 4640  
director's reports to the United States secretary of labor, by 4641

(b) The average monthly employment covered under Chapter 4642  
4141. of the Revised Code, for the first four of the most recent 4643  
six completed calendar quarters ending before the end of such 4644  
thirteen-week period. 4645

(7) "Regular benefits" means benefits payable to an 4646  
individual, as defined in division (C) of section 4141.01 of the 4647  
Revised Code, or under any other state law, including 4648  
dependents' allowance and benefits payable to federal civilian 4649  
employees and to ex-servicemen pursuant to the "Act of 4650  
September 6, 1966," 80 Stat. 585, 5 U.S.C.A. 8501, other than 4651  
extended benefits, and additional benefits as defined in 4652  
division (A) (12) of this section. 4653

(8) "Extended benefits" means benefits, including benefits 4654  
payable to federal civilian employees and to ex-servicemen 4655  
pursuant to the "Act of September 6, 1966," 80 Stat. 585, 5 4656  
U.S.C.A. 8501, and additional benefits, payable to an individual 4657  
under the provisions of this section for weeks of unemployment 4658  
in the individual's eligibility period. 4659

(9) "Eligibility period" of an individual means the period 4660  
consisting of the weeks in the individual's benefit year which 4661  
begin in an extended benefit period and, if the individual's 4662  
benefit year ends within the extended benefit period, any weeks 4663

thereafter which begin in the period. 4664

(10) "Exhaustee" means an individual who, with respect to 4665  
any week of unemployment in the individual's eligibility period: 4666

(a) Has received prior to the week, all of the regular 4667  
benefits that were available to the individual under Chapter 4668  
4141. of the Revised Code, or any other state law, including 4669  
dependents' allowance and benefits payable to federal civilian 4670  
employees and ex-servicemen under the "Act of September 6, 4671  
1966," 80 Stat. 585, 5 U.S.C.A. 8501, in the individual's 4672  
current benefit year that includes the week; 4673

(b) Has received, prior to the week, all of the regular 4674  
benefits that were available to the individual under this 4675  
chapter or any other state law, including dependents' allowances 4676  
and regular benefits available to federal civilian employees and 4677  
ex-servicemen under the "Act of September 6, 1966," 80 Stat. 4678  
585, 5 U.S.C.A. 8501, in the individual's current benefit year 4679  
that includes the week, after the cancellation of some or all of 4680  
the individual's wage credits or the total or partial reduction 4681  
of the individual's right to regular benefits, provided that, 4682  
for the purposes of divisions (A) (10) (a) and (10) (b) of this 4683  
section, an individual shall be deemed to have received in the 4684  
individual's current benefit year all of the regular benefits 4685  
that were either payable or available to the individual even 4686  
though: 4687

(i) As a result of a pending appeal with respect to wages 4688  
or employment, or both, that were not included in the original 4689  
monetary determination with respect to the individual's current 4690  
benefit year, the individual may subsequently be determined to 4691  
be entitled to more regular benefits, or 4692

(ii) By reason of section 4141.33 of the Revised Code, or 4693  
the seasonal employment provisions of another state law, the 4694  
individual is not entitled to regular benefits with respect to 4695  
the week of unemployment, although the individual may be 4696  
entitled to regular benefits with respect to future weeks of 4697  
unemployment in either the next season or off season in the 4698  
individual's current benefit year, and the individual is 4699  
otherwise an "exhaustee" within the meaning of this section with 4700  
respect to the right to regular benefits under state law 4701  
seasonal employment provisions during either the season or off 4702  
season in which that week of unemployment occurs, or 4703

(iii) Having established a benefit year, no regular 4704  
benefits are payable to the individual during the year because 4705  
the individual's wage credits were cancelled or the individual's 4706  
right to regular benefits was totally reduced as the result of 4707  
the application of a disqualification; or 4708

(c) The individual's benefit year having expired prior to 4709  
the week, has no, or insufficient, wages or weeks of employment 4710  
on the basis of which the individual could establish in any 4711  
state a new benefit year that would include the week, or having 4712  
established a new benefit year that includes the week, the 4713  
individual is precluded from receiving regular benefits by 4714  
reason of a state law which meets the requirements of section 4715  
3304 (a) (7) of the "Federal Unemployment Tax Act," 53 Stat. 183, 4716  
26 U.S.C.A. 3301 to 3311; and 4717

(i) Has no right for the week to unemployment benefits or 4718  
allowances, as the case may be, under the Railroad Unemployment 4719  
Insurance Act, the Trade Act of 1974, and other federal laws as 4720  
are specified in regulations issued by the United States 4721  
secretary of labor; and 4722

(ii) Has not received and is not seeking for the week 4723  
unemployment benefits under the unemployment compensation law of 4724  
the Virgin Islands, prior to the day after that on which the 4725  
secretary of labor approves the unemployment compensation law of 4726  
the Virgin Islands, or of Canada; or if the individual is 4727  
seeking benefits and the appropriate agency finally determines 4728  
that the individual is not entitled to benefits under the law 4729  
for the week. 4730

(11) "State law" means the unemployment insurance law of 4731  
any state, approved by the United States secretary of labor 4732  
under section 3304 of the Internal Revenue Code of 1954. 4733

(12) "Additional benefits" means benefits totally financed 4734  
by a state and payable to exhaustees by reason of high 4735  
unemployment or by reason of other special factors under the 4736  
provisions of any state law. 4737

(B) Except when the result would be inconsistent with the 4738  
other provisions of this section, as provided in the regulations 4739  
of the director, the provisions of Chapter 4141. of the Revised 4740  
Code, which apply to claims for, or the payment of, regular 4741  
benefits, shall apply to claims for, and the payment of, 4742  
extended benefits. 4743

(C) Any individual shall be eligible to receive extended 4744  
benefits with respect to any week of unemployment in the 4745  
individual's eligibility period only if the director finds that, 4746  
with respect to such week: 4747

(1) The individual is an "exhaustee" as defined in 4748  
division (A)(10) of this section; and 4749

(2) The individual has satisfied the requirements of 4750  
Chapter 4141. of the Revised Code, for the receipt of regular 4751

benefits that are applicable to individuals claiming extended 4752  
benefits, including not being subject to a disqualification for 4753  
the receipt of benefits. 4754

(D) The weekly extended benefit amount payable to an 4755  
individual for a week of total unemployment in the individual's 4756  
eligibility period shall be the same as the weekly benefit 4757  
amount payable to the individual during the individual's 4758  
applicable benefit year. 4759

(E) Except as provided in division (F) of this section, 4760  
the total extended benefit amount payable to any eligible 4761  
individual with respect to the individual's applicable benefit 4762  
year shall be the lesser of the following amounts: 4763

(1) Fifty per cent of the total amount of regular 4764  
benefits, including dependents' allowances which were payable to 4765  
the individual under Chapter 4141. of the Revised Code, in the 4766  
individual's applicable benefit year; 4767

(2) Thirteen times the individual's weekly benefit amount, 4768  
including dependents' allowances, which was payable to the 4769  
individual under Chapter 4141. of the Revised Code, for a week 4770  
of total unemployment in the applicable benefit year; provided, 4771  
that in making the computation under divisions (E) (1) and (2) of 4772  
this section, any amount which is not a multiple of one dollar 4773  
shall be rounded to the next lower multiple of one dollar. 4774

(F) For purposes of this division, "high-unemployment 4775  
period" means a period during which an extended benefit period 4776  
would be in effect if division (A) (3) (a) (i) of this section were 4777  
applied by substituting "eight per cent" for "six and one-half 4778  
per cent." 4779

Effective with respect to weeks beginning in a high- 4780

unemployment period, the total extended benefit amount payable 4781  
to an eligible individual with respect to the applicable benefit 4782  
year shall be the lesser of the following amounts: 4783

(1) Eighty per cent of the total amount of regular 4784  
benefits that were payable to the individual pursuant to this 4785  
section in the individual's applicable benefit year; 4786

(2) Twenty times the individual's average weekly benefit 4787  
amount that was payable to the individual pursuant to this 4788  
section for a week of total unemployment in the applicable 4789  
benefit year. 4790

(G) Division (F) of this section is effective on and after 4791  
February 22, 2009, and shall cease to be effective on the close 4792  
of the last day of the week ending four weeks prior to the last 4793  
week for which one hundred per cent federal sharing is 4794  
authorized under Section 2005(a) of the "American Recovery and 4795  
Reinvestment Act of 2009," Pub. L. No. 111-5, 123 Stat. 115, as 4796  
amended, without regard to the extension of federal sharing for 4797  
certain claims as provided under section 2005(c) of that law, or 4798  
any other federal law that provides for one hundred per cent 4799  
federal sharing. 4800

(H) (1) Except as provided in division (H) (2) of this 4801  
section, an individual eligible for extended benefits pursuant 4802  
to an interstate claim filed in any state under the interstate 4803  
benefit payment plan shall not be paid extended benefits for any 4804  
week in which an extended benefit period is not in effect in 4805  
such state. 4806

(2) Division (H) (1) of this section does not apply with 4807  
respect to the first two weeks for which extended compensation 4808  
is payable to an individual, as determined without regard to 4809

this division, pursuant to an interstate claim filed under the 4810  
interstate benefit payment plan from the total extended benefit 4811  
amount payable to that individual in the individual's applicable 4812  
benefit year. 4813

(3) Notwithstanding any other provisions of this section, 4814  
if the benefit year of any individual ends within an extended 4815  
benefit period, the remaining balance of extended benefits that 4816  
the individual would, but for this section, be entitled to 4817  
receive in that extended benefit period, with respect to weeks 4818  
of unemployment beginning after the end of the benefit year, 4819  
shall be reduced, but not below zero, by the product of the 4820  
number of weeks for which the individual received any amounts as 4821  
trade readjustment allowances within that benefit year, 4822  
multiplied by the individual's weekly benefit amount for 4823  
extended benefits. 4824

(I) (1) Whenever an extended benefit period is to become 4825  
effective in this state, as a result of a state "on" indicator, 4826  
or an extended benefit period is to be terminated in this state 4827  
as a result of a state "off" indicator, the director shall make 4828  
an appropriate public announcement. 4829

(2) Computations required by division (A) (6) of this 4830  
section shall be made by the director, in accordance with the 4831  
regulations prescribed by the United States secretary of labor. 4832

(J) (1) (a) The director shall promptly examine any 4833  
application for extended benefits filed and, under this section, 4834  
determine whether the application is to be allowed or disallowed 4835  
and, if allowed, the weekly and total extended benefits payable 4836  
and the effective date of the application. The claimant, the 4837  
claimant's most recent employer, and any other employer in the 4838  
base period of the claim upon which the extended benefits are 4839

based, and who was chargeable for regular benefits based on such 4840  
claim, shall be notified of such determination. 4841

(b) The determination issued to the most recent or other 4842  
base period employer shall include the total amount of extended 4843  
benefits that may be charged to the employer's account. Such 4844  
potential charge amount shall be an amount equal to one-fourth 4845  
of the regular benefits chargeable to the employer's account on 4846  
the regular claim upon which extended benefits are based except 4847  
that, effective January 1, 1979, the potential charge amount to 4848  
the state and its instrumentalities, its political subdivisions 4849  
and their instrumentalities, and Indian tribes shall be an 4850  
amount equal to one-half of the regular benefits chargeable to 4851  
their accounts on such claim. If regular benefits were 4852  
chargeable to the mutualized account, in lieu of an employer's 4853  
account, then the extended benefits which are based on such 4854  
prior mutualized benefits shall also be charged to the 4855  
mutualized account. 4856

(c) As extended benefits are paid to eligible individuals: 4857

(i) One-half of such benefits shall be charged to an 4858  
extended benefit account to which reimbursement payments of one- 4859  
half of extended benefits, received from the federal government 4860  
as described in division (L) of this section, shall be credited; 4861  
and 4862

(ii) One-half of the extended benefits shall be charged to 4863  
the accounts of base period employers and the mutualized account 4864  
in the same proportion as was provided for on the regular claim; 4865  
or 4866

(iii) The full amount of extended benefits shall be 4867  
charged to the accounts of the state and its instrumentalities, 4868

its political subdivisions and their instrumentalities, and 4869  
Indian tribes. Employers making payments in lieu of 4870  
~~contributions~~ premiums shall be charged in accordance with 4871  
division (B) (1) of section 4141.241 of the Revised Code; or 4872

(iv) In the case of payments under division (A) (3) of this 4873  
section that are fully funded under Section 2005(a) of the 4874  
"American Recovery and Reinvestment Act of 2009," Pub. L. No. 4875  
111-5, 123 Stat. 115, as amended, without regard to the 4876  
extension of federal sharing for certain claims as provided 4877  
under section 2005(c) of that law, none of the extended benefits 4878  
shall be charged to the accounts of base period employers or to 4879  
the mutualized account. 4880

(d) If the application for extended benefits is 4881  
disallowed, a determination shall be issued to the claimant, 4882  
which determination shall set forth the reasons for the 4883  
disallowance. Determinations issued under this division, whether 4884  
allowed or disallowed, shall be subject to reconsideration and 4885  
appeal in accordance with section 4141.281 of the Revised Code. 4886

(2) Any additional or continued claims, as described in 4887  
division (F) of section 4141.01 of the Revised Code, filed by an 4888  
individual at the beginning of, or during, the individual's 4889  
extended benefit period shall be determined under division (E) 4890  
of section 4141.28 of the Revised Code, and such determination 4891  
shall be subject to reconsideration and appeal in accordance 4892  
with section 4141.281 of the Revised Code. 4893

(K) Notwithstanding division (B) of this section, payment 4894  
of extended benefits under this section shall not be made to any 4895  
individual for any week of unemployment in the individual's 4896  
eligibility period during which the individual fails to accept 4897  
any offer of suitable work, as defined in division (K) (2) of 4898

this section, or fails to apply for any suitable work to which 4899  
the individual was referred by the director, or fails to 4900  
actively engage in seeking work, as prescribed in division (K) 4901  
(4) of this section. 4902

(1) If any individual is ineligible for extended benefits 4903  
for any week by reason of a failure described in this division, 4904  
the individual shall be ineligible to receive extended benefits 4905  
beginning with the week in which the failure occurred and 4906  
continuing until the individual has been employed during each of 4907  
four subsequent weeks and the total remuneration earned by the 4908  
individual for this employment is equal to or more than four 4909  
times the individual's weekly extended benefit amount, and has 4910  
met all other eligibility requirements of this section, in order 4911  
to establish entitlement to extended benefits. 4912

(2) For purposes of this section, the term "suitable work" 4913  
means, with respect to an individual, any work which is within 4914  
the individual's capabilities, provided that with respect to the 4915  
position all of the following requirements are met: 4916

(a) It offers the individual gross average weekly 4917  
remuneration of more than the sum of: 4918

(i) The individual's extended weekly benefit amount; and 4919

(ii) The amount of supplemental unemployment compensation 4920  
benefits, as defined in section 501(c)(17)(D) of the "Internal 4921  
Revenue Code of 1954," 80 Stat. 1515, 26 U.S.C.A. 501, payable 4922  
to the individual for the week of unemployment. 4923

(b) It pays equal to or more than the higher of: 4924

(i) The minimum wage provided by section 6(a)(1) of the 4925  
"Fair Labor Standards Act of 1938," 91 Stat. 1245, 29 U.S.C.A. 4926  
206, without regard to any exemption; or 4927

- (ii) Any applicable state or local minimum wage. 4928
- (c) It is offered to the individual in writing or is 4929  
listed with the employment office maintained or designated by 4930  
the director. 4931
- (3) Extended benefits shall not be denied under this 4932  
division to any individual for any week by reason of a failure 4933  
to accept an offer of, or apply for suitable work if either of 4934  
the following conditions apply: 4935
- (a) The failure would not result in a denial of benefits 4936  
to a regular benefit claimant under section 4141.29 of the 4937  
Revised Code to the extent that section 4141.29 of the Revised 4938  
Code is not inconsistent with division (K) (2) of this section; 4939
- (b) The individual furnishes evidence satisfactory to the 4940  
director that the individual's prospects for obtaining work in 4941  
the individual's customary occupation within a reasonably short 4942  
period are good. If the evidence is deemed satisfactory, the 4943  
determination as to whether any work is suitable work with 4944  
respect to this individual and whether the individual is 4945  
ineligible or disqualified shall be based upon the meaning of 4946  
"suitable work" and other provisions in section 4141.29 of the 4947  
Revised Code. 4948
- (4) For purposes of this section, an individual shall be 4949  
treated as actively engaged in seeking work during any week if: 4950
- (a) The individual has engaged in a systematic and 4951  
sustained effort to obtain work during that week; and 4952
- (b) The individual provides tangible evidence to the 4953  
director that the individual has engaged in the effort during 4954  
that week. 4955

(5) The director shall refer applicants for extended 4956  
benefits to job openings that meet the requirements of divisions 4957  
(E) and (F) of section 4141.29 of the Revised Code, and in the 4958  
case of applicants whose prospects are determined not to be good 4959  
under division (K) (3) (b) of this section to any suitable work 4960  
which meets the criteria in divisions (K) (2) and (3) (a) of this 4961  
section. 4962

(6) Individuals denied extended or regular benefits under 4963  
division (D) (1) (b) of section 4141.29 of the Revised Code 4964  
because of being given a disciplinary layoff for misconduct 4965  
must, after the date of disqualification, work the length of 4966  
time and earn the amount of remuneration specified in division 4967  
(K) (1) of this section, and meet all other eligibility 4968  
requirements of this section, in order to establish entitlement 4969  
to extended benefits. 4970

(L) All payments of extended benefits made pursuant to 4971  
this section shall be paid out of the unemployment compensation 4972  
insurance fund, provided by section 4141.09 of the Revised Code, 4973  
and all payments of the federal share of extended benefits that 4974  
are received as reimbursements under section 204 of the 4975  
"Federal-State Extended Unemployment Compensation Act of 1970," 4976  
84 Stat. 696, 26 U.S.C.A. 3306, shall be deposited in such 4977  
unemployment compensation insurance fund and shall be credited 4978  
to the extended benefit account established by division (I) of 4979  
this section. Any refund of extended benefits, because of prior 4980  
overpayment of such benefits, may be made from the unemployment 4981  
compensation insurance fund. 4982

(M) In the administration of the provisions of this 4983  
section which are enacted to conform with the requirements of 4984  
the "Federal-State Extended Unemployment Compensation Act of 4985

1970," 84 Stat. 696, 26 U.S.C.A. 3306, the director shall take 4986  
such action consistent with state law, as may be necessary: 4987

(1) To ensure that the provisions are so interpreted and 4988  
applied as to meet the requirements of the federal act as 4989  
interpreted by the United States department of labor; and 4990

(2) To secure to this state the full reimbursement of the 4991  
federal share of extended benefits paid under this section that 4992  
are reimbursable under the federal act. 4993

**Sec. 4141.321.** (A) The director of job and family services 4994  
shall inform an individual who files an application for 4995  
determination of benefit rights on and after January 1, 1997, of 4996  
all of the following at the time the individual files the 4997  
application: 4998

(1) Unemployment compensation is subject to federal income 4999  
tax; 5000

(2) Requirements exist pertaining to estimated tax 5001  
payments; 5002

(3) An individual may elect to have federal income tax 5003  
deducted and withheld from the unemployment compensation 5004  
benefits payable to that individual in the amount specified in 5005  
the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 5006  
1 et seq.; 5007

(4) An individual may change the withholding status the 5008  
individual has previously elected once during the individual's 5009  
benefit year. 5010

(B) The director shall deduct and withhold from 5011  
unemployment compensation benefits payable to an individual 5012  
after December 31, 1996, federal income tax in the amount 5013

specified in the "Internal Revenue Code of 1986," 100 Stat. 5014  
2085, 26 U.S.C.A. 1 et seq., if the individual informs the 5015  
director that the individual elects to have the director make 5016  
the deduction. 5017

(C) In making the deduction specified in division (B) of 5018  
this section, the director shall comply with the procedures 5019  
specified by the United States department of labor and the 5020  
internal revenue service that pertain to the deducting and 5021  
withholding of income tax. The director shall adopt rules 5022  
establishing priorities for the deduction and withholding of 5023  
amounts under division (B) of this section. 5024

(D) Amounts deducted and withheld pursuant to division (B) 5025  
of this section shall remain in the unemployment compensation 5026  
insurance fund until transferred to the internal revenue service 5027  
as a payment of income tax. 5028

**Sec. 4141.35.** (A) If the director of job and family 5029  
services finds that any fraudulent misrepresentation has been 5030  
made by an applicant for or a recipient of benefits with the 5031  
object of obtaining benefits to which the applicant or recipient 5032  
was not entitled, and in addition to any other penalty or 5033  
forfeiture under this chapter, then the director: 5034

(1) Shall within four years after the end of the benefit 5035  
year in which the fraudulent misrepresentation was made reject 5036  
or cancel such person's entire weekly claim for benefits that 5037  
was fraudulently claimed, or the person's entire benefit rights 5038  
if the misrepresentation was in connection with the filing of 5039  
the claimant's application for determination of benefit rights; 5040

(2) Shall by order declare that, for each application for 5041  
benefit rights and for each weekly claim canceled, such person 5042

shall be ineligible for two otherwise valid weekly claims for 5043  
benefits, claimed within six years subsequent to the discovery 5044  
of such misrepresentation; 5045

(3) By order shall require that the total amount of 5046  
benefits rejected or canceled under division (A) (1) of this 5047  
section be repaid to the director before such person may become 5048  
eligible for further benefits, and shall withhold such unpaid 5049  
sums from future benefit payments accruing and otherwise payable 5050  
to such claimant. Effective with orders issued on or after 5051  
January 1, 1993, if such benefits are not repaid within thirty 5052  
days after the director's order becomes final, interest on the 5053  
amount remaining unpaid shall be charged to the person at a rate 5054  
and calculated in the same manner as provided under section 5055  
4141.23 of the Revised Code. When a person ordered to repay 5056  
benefits has repaid all overpaid benefits according to a plan 5057  
approved by the director, the director may cancel the amount of 5058  
interest that accrued during the period of the repayment plan. 5059  
The director may take action in any court of competent 5060  
jurisdiction to collect benefits and interest as provided in 5061  
sections 4141.23 and 4141.27 of the Revised Code, in regard to 5062  
the collection of unpaid ~~contributions~~ premiums, using the final 5063  
repayment order as the basis for such action. Except as 5064  
otherwise provided in this division, no administrative or legal 5065  
proceedings for the collection of such benefits or interest due, 5066  
or for the collection of a penalty under division (A) (4) of this 5067  
section, shall be initiated after the expiration of six years 5068  
from the date on which the director's order requiring repayment 5069  
became final and the amount of any benefits, penalty, or 5070  
interest not recovered at that time, and any liens thereon, 5071  
shall be canceled as uncollectible. The time limit for 5072  
instituting proceedings shall be extended by the period of any 5073

stay to the collection or by any other time period to which the 5074  
parties mutually agree. 5075

(4) Shall, for findings made on or after October 21, 2013, 5076  
by order assess a mandatory penalty on such a person in an 5077  
amount equal to twenty-five per cent of the total amount of 5078  
benefits rejected or canceled under division (A) (1) of this 5079  
section. The first sixty per cent of each penalty collected 5080  
under division (A) (4) of this section shall be deposited into 5081  
the unemployment compensation insurance fund created under 5082  
section 4141.09 of the Revised Code and shall be credited to the 5083  
mutualized account, as provided in division (B) (2) (g) of section 5084  
4141.25 of the Revised Code. The remainder of each penalty 5085  
collected shall be deposited into the unemployment compensation 5086  
special administrative fund created under section 4141.11 of the 5087  
Revised Code. 5088

(5) May take action to collect benefits fraudulently 5089  
obtained under the unemployment compensation law of any other 5090  
state or the United States or Canada. Such action may be 5091  
initiated in the courts of this state in the same manner as 5092  
provided for unpaid ~~contributions~~ premiums in section 4141.41 of 5093  
the Revised Code. 5094

(6) May take action to collect benefits that have been 5095  
fraudulently obtained from the director, interest pursuant to 5096  
division (A) (3) of this section, and court costs, through 5097  
attachment proceedings under Chapter 2715. of the Revised Code 5098  
and garnishment proceedings under Chapter 2716. of the Revised 5099  
Code. 5100

(B) If the director finds that an applicant for benefits 5101  
has been credited with a waiting period or paid benefits to 5102  
which the applicant was not entitled for reasons other than 5103

fraudulent misrepresentation, the director shall: 5104

(1) (a) Within six months after the determination under 5105  
which the claimant was credited with that waiting period or paid 5106  
benefits becomes final pursuant to section 4141.28 of the 5107  
Revised Code, or within three years after the end of the benefit 5108  
year in which such benefits were claimed, whichever is later, by 5109  
order cancel such waiting period and require that such benefits 5110  
be repaid to the director or be withheld from any benefits to 5111  
which such applicant is or may become entitled before any 5112  
additional benefits are paid, provided that the repayment or 5113  
withholding shall not be required where the overpayment is the 5114  
result of the director's correcting a prior decision due to a 5115  
typographical or clerical error in the director's prior 5116  
decision, or an error in an employer's report under division (G) 5117  
of section 4141.28 of the Revised Code. 5118

(b) The limitation specified in division (B) (1) (a) of this 5119  
section shall not apply to cases involving the retroactive 5120  
payment of remuneration covering periods for which benefits were 5121  
previously paid to the claimant. However, in such cases, the 5122  
director's order requiring repayment shall not be issued unless 5123  
the director is notified of such retroactive payment within six 5124  
months from the date the retroactive payment was made to the 5125  
claimant. 5126

(2) The director may, by reciprocal agreement with the 5127  
United States secretary of labor or another state, recover 5128  
overpayment amounts from unemployment benefits otherwise payable 5129  
to an individual under Chapter 4141. of the Revised Code. Any 5130  
overpayments made to the individual that have not previously 5131  
been recovered under an unemployment benefit program of the 5132  
United States may be recovered in accordance with section 303(g) 5133

of the "Social Security Act" and sections 3304(a)(4) and 3306(f) 5134  
of the "Federal Unemployment Tax Act," 53 Stat. 183 (1939), 26 5135  
U.S.C.A. 3301 to 3311. 5136

(3) If the amounts required to be repaid under division 5137  
(B) of this section are not recovered within three years from 5138  
the date the director's order requiring payment became final, 5139  
initiate no further action to collect such benefits and the 5140  
amount of any benefits not recovered at that time shall be 5141  
canceled as uncollectible, provided that the time limit for 5142  
collection shall be extended by the period of any stay to the 5143  
collection or by any other time period to which the parties 5144  
mutually agree. 5145

(C) The appeal provisions of sections 4141.281 and 5146  
4141.282 of the Revised Code shall apply to all orders and 5147  
determinations issued under this section, except that an 5148  
individual's right of appeal under division (B)(2) of this 5149  
section shall be limited to this state's authority to recover 5150  
overpayment of benefits. 5151

(D) If an individual makes a full repayment or a repayment 5152  
that is less than the full amount required by this section, the 5153  
director shall apply the repayment to the mutualized account 5154  
under division (B) of section 4141.25 of the Revised Code, 5155  
except that the director shall credit the repayment to the 5156  
accounts of the individual's base period employers that 5157  
previously have not been credited for the amount of improperly 5158  
paid benefits charged against their accounts based on the 5159  
proportion of benefits charged against the accounts as 5160  
determined pursuant to division (D) of section 4141.24 of the 5161  
Revised Code. 5162

The director shall deposit any repayment collected under 5163

this section that the director determines to be payment of 5164  
interest or court costs into the unemployment compensation 5165  
special administrative fund established pursuant to section 5166  
4141.11 of the Revised Code. 5167

This division does not apply to any of the following: 5168

(1) Federal tax refund offsets under 31 C.F.R. 285.8; 5169

(2) Unclaimed fund recoveries under section 131.024 of the 5170  
Revised Code; 5171

(3) Lottery award offsets under section 3770.073 of the 5172  
Revised Code; 5173

(4) State tax refund offsets under section 5747.12 of the 5174  
Revised Code. 5175

**Sec. 4141.36.** (A) No agreement by an employee to pay any 5176  
portion of the ~~contribution premium~~ or other payment required to 5177  
be made ~~by his~~ on behalf of the employee's employer under 5178  
sections 4141.01 to 4141.46, ~~inclusive,~~ of the Revised Code, is 5179  
valid. No employer shall make a deduction for such purposes from 5180  
the remuneration or salary of any individual in ~~this the~~ 5181  
employer's employ. Such sections do not affect the validity of 5182  
~~private any of the following:~~ 5183

(1) Employee coinsurance payments required under section 5184  
4141.252 of the Revised Code; 5185

(2) Private voluntary arrangements or plans by which 5186  
employees individually or collectively agree to make payments 5187  
for the purpose of securing private unemployment benefits in 5188  
addition to the benefits provided by sections 4141.01 to 5189  
4141.46, ~~inclusive,~~ of the Revised Code, ~~or the validity of~~ 5190  
~~private;~~ 5191

(3) Private arrangements or plans under which employers 5192  
make payments for such purpose. ~~Private~~ 5193

(B) Private unemployment benefits paid under such 5194  
arrangements or plans are not compensation for personal services 5195  
under sections 4141.01 to 4141.46, ~~inclusive~~, of the Revised 5196  
Code, and benefits otherwise payable under such sections shall 5197  
not be denied or reduced because of the receipt of private 5198  
unemployment benefits under such arrangements or plans. The 5199  
provisions in sections 4141.35 and 4141.36 of the Revised Code 5200  
pertaining to private arrangements or plans under which 5201  
employers or employees contribute for the purpose of providing 5202  
private unemployment benefits in addition to the benefits 5203  
provided by sections 4141.01 to 4141.46, ~~inclusive~~, of the 5204  
Revised Code, apply to all applications and proceedings, 5205  
including those pending on June 19, 1959, or thereafter 5206  
instituted. 5207

**Sec. 4141.361.** (A) Subject to division (B) of this 5208  
section, employees, individually or through collective 5209  
bargaining, may agree to a supplemental unemployment benefit 5210  
program with an employer in which the employees, the employer, 5211  
or both agree to make payments for the purpose of securing 5212  
private unemployment benefits in addition to the benefits 5213  
provided under this chapter. A program agreed to under this 5214  
division may be a group program that includes multiple employers 5215  
and their employees. 5216

(B) An agreement described under division (A) of this 5217  
section shall be actuarially sound. The parties to the agreement 5218  
shall submit a copy of the agreement to the director of job and 5219  
family services. This division does not apply to an agreement 5220  
entered into before the effective date of this section. 5221

(C) Private unemployment benefits paid under a program 5222  
pursuant to this section are not compensation for personal 5223  
services under this chapter, and benefits otherwise payable 5224  
under this chapter shall not be denied or reduced because of the 5225  
receipt of private unemployment benefits under a program 5226  
pursuant to this section. 5227

**Sec. 4141.38.** No person or no member of a firm or no 5228  
president, secretary, general manager, or managing agent of a 5229  
corporation, subject to this chapter, shall fail to comply with 5230  
such sections relating to the making of reports or the payment 5231  
of ~~contributions~~ premiums and employee coinsurance payments to 5232  
the unemployment compensation insurance fund. 5233

Any fine collected for a violation of this section shall 5234  
be paid to the director of job and family services and placed in 5235  
such fund. 5236

Each day's failure on the part of such person, member of a 5237  
firm, or officer of a corporation to comply with such sections, 5238  
after notice to such person, firm, or corporation from the 5239  
director, constitutes a separate offense. 5240

**Sec. 4141.39.** (A) Any interested party may enjoin the 5241  
further operation of an employer who has failed to pay ~~the~~ 5242  
~~contributions or premiums,~~ to make payments in lieu of 5243  
~~contributions~~ premiums, or to pay employee coinsurance payments 5244  
as required under this chapter. The procedure to obtain an 5245  
injunction is governed by Chapter 2727. of the Revised Code and 5246  
the right to such relief is in addition to the rights described 5247  
in section 2727.02 of the Revised Code. 5248

(B) (1) No construction contractor or subcontractor who, on 5249  
the date of entering into a construction contract, has failed to 5250

pay ~~contributions or premiums,~~ to make payments in lieu of 5251  
~~contributions premiums, or to pay employee coinsurance payments~~ 5252  
as required under this chapter for a minimum of nine consecutive 5253  
months, may bring an action to enforce rights arising from that 5254  
construction contract. 5255

(2) Nothing in this section shall require the surety of a 5256  
contractor or subcontractor described in division (B) (1) of this 5257  
section to make payment of any ~~contributions or premiums,~~ 5258  
payments in lieu of ~~contributions premiums, or employee~~ 5259  
~~coinsurance payments~~ as required under this chapter for that 5260  
contractor or subcontractor, or affect the surety's rights in 5261  
the event that the contractor or subcontractor is in default or 5262  
is declared by an obligee to be in default of its contractual 5263  
obligations. 5264

(C) As used in this section: 5265

(1) "Interested party" means either of the following: 5266

(a) The attorney general; 5267

(b) The director of job and family services. 5268

(2) "Construction contract" means any oral or written 5269  
agreement involving any activity in connection with the 5270  
erection, alteration, repair, replacement, renovation, 5271  
installation, or demolition of any building, structure, highway, 5272  
or bridge. 5273

**Sec. 4141.41.** Any nonresident employer who exercises the 5274  
privilege of having one or more individuals perform personal 5275  
services for the nonresident employer within this state and any 5276  
resident employer who exercises that privilege and thereafter 5277  
removes from this state shall be deemed thereby to appoint the 5278  
secretary of state as the employer's agent and attorney for the 5279

acceptance of process in any civil action under this section. 5280  
The director of job and family services in instituting an action 5281  
against any such employer shall cause such process or notice to 5282  
be filed with the secretary of state and such service shall be 5283  
sufficient service upon such employer, and shall be of the same 5284  
force and validity as if served upon the employer personally 5285  
within this state; provided the director shall forthwith send 5286  
notice of the service of such process or notice, together with a 5287  
copy thereof, by registered mail, return receipt requested, to 5288  
such employer at the employer's last known address, and such 5289  
return receipt, the director's affidavit of compliance with this 5290  
section, and the copy of the notice of service shall be appended 5291  
to the original of the process filed in the court in which such 5292  
civil action is pending. The court in which such action is 5293  
pending may grant continuances to afford such employer a 5294  
reasonable opportunity to defend the employer's interests. 5295

The courts of this state shall recognize and enforce 5296  
liabilities for unemployment ~~contributions~~ payments imposed by 5297  
other states which extend a like comity to this state. 5298

The attorney general may commence action in any other 5299  
jurisdiction by and in the name of the director to collect 5300  
unemployment ~~contributions~~ premiums, employee coinsurance 5301  
payments, forfeitures, and interest legally due this state. The 5302  
officials of other states which extend a like comity to this 5303  
state may sue for the collection of such ~~contributions~~ premiums 5304  
in the courts of this state. A certificate by the secretary of 5305  
state under the great seal of the state that such officers of 5306  
the department as designated by the director have authority to 5307  
collect the unemployment ~~contributions~~ premiums shall be 5308  
conclusive evidence of such authority. 5309

No person residing in this state shall willfully make a 5310  
false statement or representation or knowingly fail to disclose 5311  
a material fact to obtain or increase benefits or payments under 5312  
the unemployment insurance law of any other state. 5313

The attorney general may commence action in this state as 5314  
agent for or on behalf of any other state to enforce judgments 5315  
and liabilities for unemployment insurance ~~taxes or~~ 5316  
~~contributions payments~~ due such other state if such other state 5317  
extends a like comity to this state. 5318

**Sec. 4141.42.** The director of job and family services may 5319  
enter into reciprocal agreements with departments charged with 5320  
the administration of the unemployment compensation law of any 5321  
other state or the United States or Canada for the purpose of 5322  
determining and placing the liability of an employer for the 5323  
payment of contributions premiums and employee coinsurance 5324  
payments for services rendered within this state or such other 5325  
jurisdiction, or both, and to provide that the jurisdiction 5326  
authorized to collect the ~~contributions premiums and employee~~ 5327  
coinsurance payments shall determine the benefit rights which 5328  
may arise in connection with such services and assume the 5329  
liability for the payment of the benefits. 5330

**Sec. 4141.43.** (A) The director of job and family services 5331  
may cooperate with the industrial commission, the bureau of 5332  
workers' compensation, the United States internal revenue 5333  
service, the United States employment service, and other similar 5334  
departments and agencies, as determined by the director, in the 5335  
exchange or disclosure of information as to wages, employment, 5336  
payrolls, unemployment, and other information. The director may 5337  
employ, jointly with one or more of such agencies or 5338  
departments, auditors, examiners, inspectors, and other 5339

employees necessary for the administration of this chapter and 5340  
employment and training services for workers in the state. 5341

(B) The director may make the state's record relating to 5342  
the administration of this chapter available to the railroad 5343  
retirement board and may furnish the board at the board's 5344  
expense such copies thereof as the board deems necessary for its 5345  
purposes. 5346

(C) The director may afford reasonable cooperation with 5347  
every agency of the United States charged with the 5348  
administration of any unemployment compensation law. 5349

(D) The director may enter into arrangements with the 5350  
appropriate agencies of other states or of the United States or 5351  
Canada whereby individuals performing services in this and other 5352  
states for a single employer under circumstances not 5353  
specifically provided for in division (B) of section 4141.01 of 5354  
the Revised Code or in similar provisions in the unemployment 5355  
compensation laws of such other states shall be deemed to be 5356  
engaged in employment performed entirely within this state or 5357  
within one of such other states or within Canada, and whereby 5358  
potential rights to benefits accumulated under the unemployment 5359  
compensation laws of several states or under such a law of the 5360  
United States, or both, or of Canada may constitute the basis 5361  
for the payment of benefits through a single appropriate agency 5362  
under terms that the director finds will be fair and reasonable 5363  
as to all affected interests and will not result in any 5364  
substantial loss to the unemployment compensation insurance 5365  
fund. 5366

(E) The director may enter into agreements with the 5367  
appropriate agencies of other states or of the United States or 5368  
Canada: 5369

(1) Whereby services or wages upon the basis of which an 5370  
individual may become entitled to benefits under the 5371  
unemployment compensation law of another state or of the United 5372  
States or Canada shall be deemed to be employment or wages for 5373  
employment by employers for the purposes of qualifying claimants 5374  
for benefits under this chapter, and the director may estimate 5375  
the number of weeks of employment represented by the wages 5376  
reported to the director for such claimants by such other 5377  
agency, provided such other state agency or agency of the United 5378  
States or Canada has agreed to reimburse the unemployment 5379  
compensation insurance fund for such portion of benefits paid 5380  
under this chapter upon the basis of such services or wages as 5381  
the director finds will be fair and reasonable as to all 5382  
affected interests; 5383

(2) Whereby the director will reimburse other state or 5384  
federal or Canadian agencies charged with the administration of 5385  
unemployment compensation laws with such reasonable portion of 5386  
benefits, paid under the law of such other states or of the 5387  
United States or of Canada upon the basis of employment or wages 5388  
for employment by employers, as the director finds will be fair 5389  
and reasonable as to all affected interests. Reimbursements so 5390  
payable shall be deemed to be benefits for the purpose of 5391  
section 4141.09 and division ~~(A)~~ (B) of section 4141.30 of the 5392  
Revised Code. However, no reimbursement so payable shall be 5393  
charged against any employer's account for the purposes of 5394  
section 4141.24 of the Revised Code if the employer's account, 5395  
under the same or similar circumstances, with respect to 5396  
benefits charged under the provisions of this chapter, other 5397  
than this section, would not be charged or, if the claimant at 5398  
the time the claimant files the combined wage claim cannot 5399  
establish benefit rights under this chapter. This noncharging 5400

shall not be applicable to a nonprofit organization that has 5401  
elected to make payments in lieu of ~~contributions~~premiums under 5402  
section 4141.241 of the Revised Code, except as provided in 5403  
division (D) (2) of section 4141.24 of the Revised Code. The 5404  
director may make to other state or federal or Canadian agencies 5405  
and receive from such other state or federal or Canadian 5406  
agencies reimbursements from or to the unemployment compensation 5407  
insurance fund, in accordance with arrangements pursuant to this 5408  
section. 5409

(3) Notwithstanding division (B) (2) (f) of section 4141.01 5410  
of the Revised Code, the director may enter into agreements with 5411  
other states whereby services performed for a crew leader, as 5412  
defined in division (BB) of section 4141.01 of the Revised Code, 5413  
may be covered in the state in which the crew leader either: 5414

(a) Has the crew leader's place of business or from which 5415  
the crew leader's business is operated or controlled; 5416

(b) Resides if the crew leader has no place of business in 5417  
any state. 5418

(F) The director may apply for an advance to the 5419  
unemployment compensation insurance fund and do all things 5420  
necessary or required to obtain such advance and arrange for the 5421  
repayment of such advance in accordance with Title XII of the 5422  
"Social Security Act" as amended. 5423

(G) The director may enter into reciprocal agreements or 5424  
arrangements with the appropriate agencies of other states in 5425  
regard to services on vessels engaged in interstate or foreign 5426  
commerce whereby such services for a single employer, wherever 5427  
performed, shall be deemed performed within this state or within 5428  
such other states. 5429

(H) The director shall participate in any arrangements for 5430  
the payment of compensation on the basis of combining an 5431  
individual's wages and employment, covered under this chapter, 5432  
with the individual's wages and employment covered under the 5433  
unemployment compensation laws of other states which are 5434  
approved by the United States secretary of labor in consultation 5435  
with the state unemployment compensation agencies as reasonably 5436  
calculated to assure the prompt and full payment of compensation 5437  
in such situations and which include provisions for: 5438

(1) Applying the base period of a single state law to a 5439  
claim involving the combining of an individual's wages and 5440  
employment covered under two or more state unemployment 5441  
compensation laws, and 5442

(2) Avoiding the duplicate use of wages and employment by 5443  
reason of such combining. 5444

(I) The director shall cooperate with the United States 5445  
department of labor to the fullest extent consistent with this 5446  
chapter, and shall take such action, through the adoption of 5447  
appropriate rules, regulations, and administrative methods and 5448  
standards, as may be necessary to secure to this state and its 5449  
citizens all advantages available under the provisions of the 5450  
"Social Security Act" that relate to unemployment compensation, 5451  
the "Federal Unemployment Tax Act," (1970) 84 Stat. 713, 26 5452  
U.S.C.A. 3301 to 3311, the "Wagner-Peyser Act," (1933) 48 Stat. 5453  
113, 29 U.S.C.A. 49, the "Federal-State Extended Unemployment 5454  
Compensation Act of 1970," 84 Stat. 596, 26 U.S.C.A. 3306, and 5455  
the "Workforce Innovation and Opportunity Act," 29 U.S.C.A. 3101 5456  
et seq. 5457

(J) The director may disclose wage information furnished 5458  
to or maintained by the director under Chapter 4141. of the 5459

Revised Code to a consumer reporting agency as defined by the 5460  
"Fair Credit Reporting Act," 84 Stat. 1128, 15 U.S.C.A. 1681a, 5461  
as amended, for the purpose of verifying an individual's income 5462  
under a written agreement that requires all of the following: 5463

(1) A written statement of informed consent from the 5464  
individual whose information is to be disclosed; 5465

(2) A written statement confirming that the consumer 5466  
reporting agency and any other entity to which the information 5467  
is disclosed or released will safeguard the information from 5468  
illegal or unauthorized disclosure; 5469

(3) A written statement confirming that the consumer 5470  
reporting agency will pay to the bureau all costs associated 5471  
with the disclosure. 5472

The director shall prescribe a manner and format in which 5473  
this information may be provided. 5474

(K) The director shall adopt rules defining the 5475  
requirements of the release of individual income verification 5476  
information specified in division (J) of this section, which 5477  
shall include all terms and conditions necessary to meet the 5478  
requirements of federal law as interpreted by the United States 5479  
department of labor or considered necessary by the director for 5480  
the proper administration of this division. 5481

(L) The director shall disclose information furnished to 5482  
or maintained by the director under this chapter upon request 5483  
and on a reimbursable basis as required by section 303 of the 5484  
"Social Security Act," 42 U.S.C.A. 503, and section 3304 of the 5485  
"Internal Revenue Code," 26 U.S.C.A. 3304. 5486

**Sec. 4141.431.** (A) Notwithstanding section 4141.20 of the 5487  
Revised Code, the director of job and family services shall 5488

attempt to enter into an agreement under section 3510(F) of the 5489  
"Internal Revenue Code of 1986" with the secretary of the 5490  
treasury to collect, as the agent of this state, the ~~taxes~~ 5491  
premiums imposed by this chapter on remuneration paid for 5492  
domestic service in a private home of the employer. 5493

(B) Upon the director entering into an agreement under 5494  
division (A) of this section, returns with respect to ~~taxes~~ 5495  
premiums imposed by this chapter on remuneration paid for 5496  
domestic service in a private home of the employer shall be made 5497  
on a calendar-year basis. 5498

(C) The director shall adopt rules to further implement 5499  
the coordination of this chapter and the "Social Security 5500  
Domestic Employment Reform Act of 1994," 108 Stat. 4071, 26 5501  
U.S.C.A. 3121. Such rules do not require approval of the 5502  
unemployment compensation review commission under section 5503  
4141.14 of the Revised Code. 5504

**Sec. 4141.47.** (A) There is hereby created the auxiliary 5505  
services personnel unemployment compensation fund, which shall 5506  
not be a part of the state treasury. The fund shall consist of 5507  
moneys paid into the fund pursuant to section 3317.06 of the 5508  
Revised Code. The treasurer of state shall administer it in 5509  
accordance with the directions of the director of job and family 5510  
services. The director shall establish procedures under which 5511  
school districts that are charged and have paid for unemployment 5512  
benefits as reimbursing employers pursuant to this chapter for 5513  
personnel employed pursuant to section 3317.06 of the Revised 5514  
Code may apply for and receive reimbursement for those payments 5515  
under this section. School districts are not entitled to 5516  
reimbursement for any delinquency charges, except as otherwise 5517  
provided by law. In the case of school districts electing to pay 5518

~~contributions-premiums~~ under section 4141.242 of the Revised 5519  
Code, the director shall establish procedures for reimbursement 5520  
of the district from the fund of ~~contributions-premiums~~ made on 5521  
wages earned by any auxiliary service personnel. 5522

(B) In the event of the termination of the auxiliary 5523  
services program established pursuant to section 3317.06 of the 5524  
Revised Code, and after the director has made reimbursement to 5525  
school districts for all possible unemployment compensation 5526  
claims of persons who were employed pursuant to section 3317.06 5527  
of the Revised Code, the director shall certify that fact to the 5528  
treasurer of state, who shall then transfer all unexpended 5529  
moneys in the auxiliary services personnel unemployment 5530  
compensation fund to the general revenue fund. In the event the 5531  
auxiliary services personnel unemployment compensation fund 5532  
contains insufficient moneys to pay all valid claims by school 5533  
districts for reimbursement pursuant to this section, the 5534  
director shall estimate the total additional amount necessary to 5535  
meet the liabilities of the fund and submit a request to the 5536  
general assembly for an appropriation of that amount of money 5537  
from the general revenue fund to the auxiliary services 5538  
personnel unemployment compensation fund. 5539

(C) All disbursements from the auxiliary services 5540  
personnel unemployment compensation fund shall be paid by the 5541  
treasurer of state on warrants drawn by the director. The 5542  
warrants may bear the facsimile signature of the director 5543  
printed thereon or that of a deputy or other employee of the 5544  
director charged with the duty of keeping the account of the 5545  
fund. Moneys in the fund shall be maintained in a separate 5546  
account on the books of the depository bank. The money shall be 5547  
secured by the depository bank to the same extent and in the 5548  
same manner as required by Chapter 135. of the Revised Code. All 5549

sums recovered for losses sustained by the fund shall be 5550  
deposited therein. The treasurer of state is liable on the 5551  
treasurer of state's official bond for the faithful performance 5552  
of the treasurer of state's duties in connection with the fund. 5553

(D) All necessary and proper expenses incurred in 5554  
administering this section shall be paid to the director from 5555  
the auxiliary services personnel unemployment compensation fund. 5556  
For this purpose, there is hereby created in the state treasury 5557  
the auxiliary services program administrative fund. The 5558  
treasurer of state, pursuant to the warrant procedures specified 5559  
in division (C) of this section, shall advance moneys as 5560  
requested by the director from the auxiliary services personnel 5561  
unemployment compensation fund to the auxiliary services program 5562  
administrative fund. The director periodically may request the 5563  
advance of such moneys as in the treasurer of state's opinion 5564  
are needed to meet anticipated administrative expenses and may 5565  
make disbursements from the auxiliary services program 5566  
administrative fund to pay those expenses. 5567

(E) Upon receipt of a certification from the department of 5568  
education regarding a refund to a board of education pursuant to 5569  
section 3317.06 of the Revised Code, the director shall issue a 5570  
refund in the amount certified to the board from the auxiliary 5571  
services personnel unemployment compensation fund. 5572

**Sec. 4141.48.** (A) No person shall acquire the trade or 5573  
business of an employer, or a portion thereof, solely or 5574  
primarily for the purpose of obtaining a lower rate of 5575  
~~contributions~~premiums under sections 4141.09, 4141.23, 4141.24, 5576  
4141.241, 4141.242, 4141.25, 4141.26, and 4141.27 of the Revised 5577  
Code. 5578

(B) In determining whether the trade or business was 5579

acquired solely or primarily for the purpose of obtaining a 5580  
lower rate of ~~contributions~~ premiums, the director shall use 5581  
objective factors that may include all of the following: 5582

(1) The cost of acquiring the trade or business; 5583

(2) Whether the person continued the trade or business of 5584  
the acquired trade or business; 5585

(3) If the trade or business was continued, how long the 5586  
trade or business was continued; 5587

(4) Whether a substantial number of new employees were 5588  
hired for performance of duties unrelated to the business 5589  
activity conducted prior to the acquisition. 5590

(C) If a person knowingly violates, attempts to violate, 5591  
or advises another person in a way that results in a violation 5592  
of division (A) of this section or any other provision of this 5593  
chapter related to determining the assignment of a ~~contribution~~ 5594  
premium rate, the person is subject to the following penalties: 5595

(1) If the person is an employer, the director shall 5596  
assign the employer the highest maximum rate or penalty rate 5597  
assignable under this chapter for the rate year during which the 5598  
violation or attempted violation occurred and the three rate 5599  
years immediately following that rate year, except that, if the 5600  
person's business is already at the highest rate for any of 5601  
those years, or if the amount of increase in the person's rate 5602  
would be less than two per cent for that year, then an 5603  
additional penalty rate of ~~contributions~~ premiums of two per 5604  
cent of ~~taxable wages~~ subject to premium shall be imposed for 5605  
that year. 5606

(2) If the person is not an employer, the director shall 5607  
assess a fine of five thousand dollars. 5608

(D) The director shall deposit any fine collected under 5609  
division (C) (2) of this section into the special administrative 5610  
fund established under section 4141.11 of the Revised Code. 5611

(E) The director shall credit fifty per cent of amounts 5612  
paid to the director under rates determined pursuant to division 5613  
(C) (1) of this section to the individual employer's account and 5614  
fifty per cent to the mutualized account established pursuant to 5615  
division (B) of section 4141.25 of the Revised Code. 5616

(F) The director shall round the ~~contribution~~ premium 5617  
rates the director determines under division (C) (1) of this 5618  
section to the nearest tenth of one per cent. 5619

(G) For purposes of this section: 5620

(1) "Knowingly" means having actual knowledge of or acting 5621  
with deliberate ignorance or reckless disregard for the 5622  
prohibition involved. 5623

(2) "Person" has the same meaning as under "The Internal 5624  
Revenue Code of 1986," 100 Stat. 2138, 26 U.S.C. 7701. 5625

(3) "Trade or business" includes the employer's workforce. 5626

(4) "Violates or attempts to violate" includes, but is not 5627  
limited to, intent to evade, misrepresentation, or willful 5628  
nondisclosure. 5629

**Sec. 4141.51.** (A) An employer who wishes to participate in 5630  
the SharedWork Ohio program shall submit a plan to the director 5631  
of job and family services in which the employer does all of the 5632  
following: 5633

(1) Identifies the participating employees by name, social 5634  
security number, affected unit, and normal weekly hours of work; 5635

(2) Describes the manner in which the employer will 5636  
implement the requirements of the SharedWork Ohio program, 5637  
including the proposed reduction percentage, which shall be 5638  
between ten per cent and fifty per cent, and any temporary 5639  
closure of the participating employer's business for equipment 5640  
maintenance or other similar circumstances that the employer 5641  
knows may occur during the effective period of an approved plan; 5642

(3) Includes a plan for giving advance notice, if 5643  
feasible, to an employee whose normal weekly hours of work are 5644  
to be reduced and, if advance notice is not feasible, an 5645  
explanation of why that notice is not feasible; 5646

(4) Includes a certification by the employer that the 5647  
aggregate reduction in the number of hours worked by the 5648  
employees of the employer is in lieu of layoffs and includes an 5649  
estimate of the number of layoffs that would have occurred 5650  
absent the ability to participate in the SharedWork Ohio 5651  
program; 5652

(5) Includes a certification by the employer that if the 5653  
employer provides health benefits and retirement benefits under 5654  
a defined benefit plan, as defined in 26 U.S.C. 414(j), as 5655  
amended, or contributions under a defined contribution plan as 5656  
defined in 26 U.S.C. 414(i), as amended, to any employee whose 5657  
normal weekly hours of work are reduced under the program that 5658  
such benefits will continue to be provided to an employee 5659  
participating in the SharedWork Ohio program under the same 5660  
terms and conditions as though the normal weekly hours of work 5661  
of the employee had not been reduced or to the same extent as 5662  
other employees not participating in the program; 5663

(6) Permits eligible employees to participate, as 5664  
appropriate, in training to enhance job skills approved by the 5665

director, including employer-sponsored training or worker 5666  
training funded under the federal "Workforce Innovation and 5667  
Opportunity Act," 29 U.S.C. 3101 et seq.; 5668

(7) Includes any other information as required by the 5669  
United States secretary of labor or the director under the rules 5670  
the director adopts under section 4141.50 of the Revised Code; 5671

(8) Includes an attestation by the employer that the terms 5672  
of the written plan submitted by the employer and implementation 5673  
of that plan are consistent with obligations of the employer 5674  
under the applicable federal and state laws; 5675

(9) Includes a certification by the employer that the 5676  
employer will promptly notify the director of any change in the 5677  
business that includes the sale or transfer of all or part of 5678  
the business, and that the employer will notify any successor in 5679  
interest to the employer's business prior to the transfer of all 5680  
or part of the business, of the existence of any approved shared 5681  
work plan; 5682

(10) Includes a certification by the employer that, as of 5683  
the date the employer submits the plan, the employer is current 5684  
on all reports and has paid all ~~contributions~~ premiums, employee 5685  
coinsurance payments, reimbursements, interest, and penalties 5686  
due under this chapter; 5687

(11) Includes an assurance from the employer that the 5688  
employer will remain current on all employer reporting and 5689  
payments of ~~contributions~~ premiums, employee coinsurance 5690  
payments, reimbursements, interest, and penalties as required by 5691  
this chapter; 5692

(12) Includes a certification by the employer that none of 5693  
the participating employees are employed on a seasonal, 5694

temporary, or intermittent basis; 5695

(13) Includes an assurance from the employer that the 5696  
employer will not reduce a participating employee's normal 5697  
weekly hours of work by more than the reduction percentage, 5698  
except in the event of a temporary closure of the employer's 5699  
business for equipment maintenance, or when the employee takes 5700  
approved time off during the week with pay, and the combined 5701  
work hours and paid leave hours equal the number of hours the 5702  
employee would have worked under the plan. 5703

(B) The director shall approve a shared work plan if an 5704  
employer includes in the plan all of the information, 5705  
certifications, and assurances required under division (A) of 5706  
this section. 5707

(C) The director shall approve or deny a shared work plan 5708  
and shall send a written notice to the employer stating whether 5709  
the director approved or denied the plan not later than thirty 5710  
days after the director receives the plan. If the director 5711  
denies approval of a shared work plan, the director shall state 5712  
the reasons for denying approval in the written notice sent to 5713  
the employer. 5714

(D) The director shall enforce the requirements of the 5715  
SharedWork Ohio program in the same manner as the director 5716  
enforces the requirements of this chapter, including under 5717  
section 4141.40 of the Revised Code. 5718

**Sec. 4141.53.** (A) An individual is eligible to receive 5719  
shared work compensation for a week in which the individual 5720  
satisfies all of the following: 5721

(1) The individual is employed by a participating employer 5722  
and is subject to a shared work plan that was approved before 5723

that week and is in effect for that week. 5724

(2) The individual is available for work and is actively 5725  
seeking work by being available for the individual's normal 5726  
weekly hours of work. 5727

(3) The individual's normal weekly hours of work with the 5728  
participating employer have been reduced by at least ten per 5729  
cent but not more than fifty per cent. 5730

(4) The individual has been employed by an employer or 5731  
employers subject to this chapter in at least twenty qualifying 5732  
weeks within the individual's base period and has earned or been 5733  
paid remuneration at an average weekly wage of not less than 5734  
twenty-seven and one-half per cent of the statewide average 5735  
weekly wage for those weeks. 5736

(5) The individual has been subject to a shared work plan 5737  
for at least one week prior to the week for which the 5738  
compensation is to be paid, or otherwise satisfies the waiting 5739  
period requirement of division (B) of section 4141.29 of the 5740  
Revised Code for the individual's benefit year. 5741

(6) The individual otherwise satisfies the requirements of 5742  
this chapter and is not otherwise disqualified from receiving 5743  
unemployment compensation benefits. 5744

(B) For purposes of division (A) (2) of this section, an 5745  
individual is available for the individual's normal weekly hours 5746  
of work with the participating employer if the individual does 5747  
any of the following: 5748

(1) Works the number of weekly hours assigned to the 5749  
individual under an approved shared work plan; 5750

(2) Works fewer hours than the number of weekly hours 5751

assigned to the individual under an approved shared work plan 5752  
and either of the following apply: 5753

(a) The individual takes approved time off during the week 5754  
with pay, and the combined work hours and paid leave hours equal 5755  
the number of hours the employee would have worked under the 5756  
plan; 5757

(b) The individual does not take approved time off with 5758  
pay during that week and the reduction in hours was not the 5759  
fault of the individual and was not more than fifty per cent of 5760  
the individual's normal weekly hours of work. 5761

(C) (1) Except as provided in division (C) (2) or (D) of 5762  
this section, the director of job and family services shall pay 5763  
a participating employee who is eligible for weekly shared work 5764  
compensation in an amount equal to the participating employee's 5765  
weekly benefit amount as described in division ~~(B)~~ (C) of 5766  
section 4141.30 of the Revised Code for a period of total 5767  
unemployment, multiplied by the reduction percentage specified 5768  
in the approved shared work plan applicable to the participating 5769  
employee. 5770

(2) The director shall pay a participating employee who is 5771  
eligible for weekly shared work compensation in an amount equal 5772  
to the participating employee's weekly benefit amount as 5773  
described in division ~~(B)~~ (C) of section 4141.30 of the Revised 5774  
Code for a period of total unemployment, multiplied by the 5775  
percentage by which the participating employee's normal weekly 5776  
hours of work were actually reduced during the workweek, if all 5777  
of the following apply: 5778

(a) The participating employee did not take approved paid 5779  
leave during the week. 5780

(b) The participating employee's normal weekly hours of work were actually reduced by not less than ten per cent and not greater than fifty per cent.

(c) The increase or decrease in the participating employee's hours above or below the number of hours assigned to the employee in the approved shared work plan was not the fault of the employee.

(3) The director shall determine fault for purposes of divisions (B) (2) (b) and (C) (2) (c) of this section in the same manner that the director makes determinations for benefit rights and determines claims for unemployment compensation benefits under sections 4141.28 and 4141.281 of the Revised Code.

(4) The director shall round the amount of a shared work compensation payment that is not a multiple of one dollar to the next lower multiple of one dollar.

(5) No shared work compensation shall be payable during the one-week period described in division (A) (5) of this section.

(D) If an individual works for a participating employer and another employer during the weeks the individual is covered by an approved shared work plan, eligibility for shared work compensation is determined as follows:

(1) If the combined number of hours the individual works for both the participating employer and the other employer in a week exceeds the amount of the individual's normal weekly hours of work reduced by ten per cent, the individual is not eligible for shared work compensation.

(2) If the combined number of hours the individual works in a week for both employers equals the amount of the

individual's normal weekly hours of work reduced between ten and 5810  
fifty per cent, the director shall pay the individual, if the 5811  
individual is otherwise eligible, shared work compensation in an 5812  
amount equal to the individual's weekly benefit amount as 5813  
described in division ~~(B)~~ (C) of section 4141.30 of the Revised 5814  
Code for a period of total unemployment, multiplied by the 5815  
percentage by which the individual's normal weekly hours of work 5816  
were reduced during the week when factoring in both the amount 5817  
of hours worked for the other employer and the amount of hours 5818  
worked for the participating employer. 5819

(E) A participating employee is not entitled to receive 5820  
shared work compensation and unemployment compensation benefits 5821  
that, when combined, exceed the maximum total benefits payable 5822  
to the participating employee in a benefit year under section 5823  
4141.30 of the Revised Code. No participating employee shall be 5824  
paid shared work compensation during the employee's benefit year 5825  
in an amount that exceeds ~~twenty-six~~ twenty-four times the 5826  
amount of the employee's weekly benefit amount for a period of 5827  
total unemployment under section 4141.30 of the Revised Code. 5828

(F) An individual who has received all of the shared work 5829  
compensation and unemployment compensation benefits available in 5830  
a benefit year is an individual who has exhausted regular 5831  
benefits under section 4141.30 of the Revised Code and is 5832  
entitled to receive extended benefits under section 4141.301 of 5833  
the Revised Code if the individual is otherwise eligible to 5834  
receive benefits under that section. 5835

(G) Except as provided in division (C) (2) of this section, 5836  
the director shall not pay shared work compensation to an 5837  
individual for a week during which the individual performs paid 5838  
work for the individual's participating employer that exceeds or 5839

falls below the reduced hours established under an approved 5840  
shared work plan that covers the individual. 5841

(H) (1) Except as provided in divisions (H) (2) and (3) of 5842  
this section, a participating employee is not eligible to 5843  
receive benefits for being partially unemployed for any week 5844  
during which the individual works as a participating employee. 5845

(2) A participating employee who performs no services 5846  
during a week for the participating employer and who is 5847  
otherwise eligible may be paid benefits for being totally or 5848  
partially unemployed for that week. 5849

(3) A participating employee whose normal weekly hours of 5850  
work are reduced by more than fifty per cent and who is 5851  
otherwise eligible may be paid benefits for partial unemployment 5852  
for that week. 5853

(I) Any payment of total or partial unemployment 5854  
compensation benefits under this section is not a payment of 5855  
shared work compensation under an approved plan but shall be 5856  
calculated against the maximum total benefits payable to the 5857  
participating employee in a benefit year under section 4141.30 5858  
of the Revised Code. 5859

(J) For purposes of this section and unless another 5860  
benefit year applies to the individual, notwithstanding division 5861  
(R) (1) of section 4141.01 of the Revised Code, a participating 5862  
employee's "benefit year" is the fifty-two week period beginning 5863  
with the first day of that week with respect to which the 5864  
employee's participating employer first files a claim on behalf 5865  
of the participating employee pursuant to division (B) of 5866  
section 4141.54 of the Revised Code. 5867

**Sec. 4141.99.** (A) Whoever violates section 4141.07 of the 5868

Revised Code is guilty of a misdemeanor of the first degree. 5869

(B) Whoever violates section 4141.22 of the Revised Code 5870  
shall be fined not less than one hundred nor more than one 5871  
thousand dollars, or imprisoned not more than one year, or both. 5872

(C) Whoever violates section 4141.38 of the Revised Code 5873  
shall be fined not more than five hundred dollars. 5874

(D) Whoever violates section 4141.40 of the Revised Code 5875  
shall be fined not more than five hundred dollars for a first 5876  
offense; for each ~~subsequence~~ subsequent offense such person 5877  
shall be fined not less than twenty-five nor more than one 5878  
thousand dollars. 5879

(E) Whoever violates section 4141.046 of the Revised Code 5880  
is guilty of a misdemeanor of the third degree for a first 5881  
offense; for each subsequent offense the person is guilty of a 5882  
misdemeanor of the first degree. 5883

(F) Whoever knowingly transfers employees of a trade or 5884  
business or advises another person to transfer employees in 5885  
violation of division (A) of section 4141.48 of the Revised Code 5886  
is guilty of unemployment ~~tax~~ premium evasion. In addition to 5887  
the penalties imposed in division (C) of section 4141.48 of the 5888  
Revised Code, if the ~~tax~~ premium avoided by the trade or 5889  
business is less than ten thousand dollars, the violation is a 5890  
misdemeanor of the first degree under section 2929.24 of the 5891  
Revised Code. If the ~~tax~~ premium avoided is ten thousand dollars 5892  
or more, the violation is a felony under section 2929.14 of the 5893  
Revised Code, with increased criminal penalties as follows: 5894

(1) If the ~~tax~~ premium avoided by the business is ten 5895  
thousand dollars or more but less than fifty thousand dollars, 5896  
the violation is a felony of the fifth degree. 5897

(2) If the ~~tax-premium~~ avoided is fifty thousand dollars 5898  
or more but less than one hundred thousand dollars, the 5899  
violation is a felony of the fourth degree. 5900

(3) If the ~~tax-premium~~ avoided is one hundred thousand 5901  
dollars or more, the violation is a felony of the third degree. 5902

(G) For purposes of division (F) of this section, 5903  
"knowingly," "person," "trade or business," and "violates or 5904  
attempts to violate" have the same meanings as in section 5905  
4141.48 of the Revised Code. 5906

**Sec. 5726.31.** As used in this section, "debt to this 5907  
state" means unpaid taxes due the state, unpaid workers' 5908  
compensation premiums due under section 4123.35 of the Revised 5909  
Code, unpaid unemployment compensation ~~contributions~~ premiums 5910  
due under section 4141.25 of the Revised Code, unpaid 5911  
unemployment compensation payments in lieu of ~~contributions~~ 5912  
premiums due under section 4141.241 of the Revised Code, unpaid 5913  
employee coinsurance payments due under section 4141.252 of the 5914  
Revised Code, unpaid claims certified under section 131.02 or 5915  
131.021 of the Revised Code, unpaid fees payable to the state or 5916  
to the clerk of courts pursuant to section 4505.06 of the 5917  
Revised Code, or any unpaid charge, penalty, or interest arising 5918  
from any of the foregoing. 5919

If a person entitled to a refund under section 5726.30 of 5920  
the Revised Code owes any debt to this state, the amount 5921  
refundable may be applied in satisfaction of the debt. If the 5922  
amount refundable is less than the amount of the debt, it may be 5923  
applied in partial satisfaction of the debt. If the amount 5924  
refundable is greater than the amount of the debt, the amount 5925  
remaining after satisfaction of the debt shall be refunded. If 5926  
the taxpayer has more than one such debt, any debt subject to 5927

section 5739.33 or division (G) of section 5747.07 of the Revised Code shall be satisfied first.

Except as provided in section 131.021 of the Revised Code, this section applies only to debts that have become final. For the purposes of this section, a debt becomes final when, under the applicable law, any time provided for petition for reassessment, request for reconsideration, or other appeal of the legality or validity of the amount giving rise to the debt expires without an appeal having been filed in the manner provided by law.

The tax commissioner may charge each respective agency of the state for the commissioner's cost in applying refunds to debts due to the state and may charge the attorney general for the commissioner's cost in applying refunds to certified claims. The commissioner may promulgate rules to implement this section.

The commissioner may, with the consent of the reporting person for a taxpayer, provide for the crediting of the amount of any refund due to the taxpayer under this chapter for a tax year against the tax due for any succeeding tax year.

**Sec. 5733.121.** If a corporation entitled to a refund under section 5733.11 or 5733.12 of the Revised Code is indebted to this state for any tax, workers' compensation premium due under section 4123.35 of the Revised Code, unemployment compensation ~~contribution~~premium due under section 4141.25 of the Revised Code, unemployment compensation payment in lieu of ~~contribution~~premium under section 4141.241 of the Revised Code, employee coinsurance payments due under section 4141.252 of the Revised Code, certified claim under section 131.02 or 131.021 of the Revised Code, or fee that is paid to the state or to the clerk of courts pursuant to section 4505.06 of the Revised Code, or

any charge, penalty, or interest arising from such a tax, 5958  
workers' compensation premium, unemployment compensation 5959  
~~contribution premium~~, unemployment compensation payment in lieu 5960  
of ~~contribution premium~~ under section 4141.241 of the Revised 5961  
Code, employee coinsurance payments due under section 4141.252 5962  
of the Revised Code, certified claim, or fee, the amount 5963  
refundable may be applied in satisfaction of the debt. If the 5964  
amount refundable is less than the amount of the debt, it may be 5965  
applied in partial satisfaction of the debt. If the amount 5966  
refundable is greater than the amount of the debt, the amount 5967  
remaining after satisfaction of the debt shall be refunded. If 5968  
the corporation has more than one such debt, any debt subject to 5969  
section 5739.33 or division (G) of section 5747.07 of the 5970  
Revised Code shall be satisfied first. Except as provided in 5971  
section 131.021 of the Revised Code, this section applies only 5972  
to debts that have become final. 5973

The tax commissioner may charge each respective agency of 5974  
the state for the commissioner's cost in applying refunds to 5975  
debts due to the state and may charge the attorney general for 5976  
the commissioner's cost in applying refunds to certified claims. 5977  
The commissioner may promulgate rules to implement this section. 5978

The tax commissioner may, with the consent of the 5979  
taxpayer, provide for the crediting, against tax due for any tax 5980  
year, of the amount of any refund due the taxpayer under this 5981  
chapter for a preceding tax year. 5982

**Sec. 5736.081.** As used in this section, "debt to this 5983  
state" means unpaid taxes due the state, unpaid workers' 5984  
compensation premiums due under section 4123.35 of the Revised 5985  
Code, unpaid unemployment compensation ~~contributions~~ premiums 5986  
due under section 4141.25 of the Revised Code, unpaid 5987

unemployment compensation payment in lieu of ~~contribution-~~ 5988  
premium under section 4141.241 of the Revised Code, unpaid 5989  
employee coinsurance payments due under section 4141.252 of the 5990  
Revised Code, unpaid fees payable to the state or to the clerk 5991  
of courts pursuant to section 4505.06 of the Revised Code, 5992  
incorrect payments for medicaid services under the medicaid 5993  
program, or any unpaid charge, penalty, or interest arising from 5994  
any of the foregoing. 5995

If a taxpayer entitled to a refund under section 5736.08 5996  
of the Revised Code owes any debt to this state, the amount 5997  
refundable may be applied in satisfaction of the debt. If the 5998  
amount refundable is less than the amount of the debt, it may be 5999  
applied in partial satisfaction of the debt. If the amount 6000  
refundable is greater than the amount of the debt, the amount 6001  
remaining after satisfaction of the debt shall be refunded. This 6002  
section applies only to debts that have become final. For the 6003  
purposes of this section, a debt becomes final when, under the 6004  
applicable law, any time provided for petition for reassessment, 6005  
request for reconsideration, or other appeal of the legality or 6006  
validity of the amount giving rise to the debt expires without 6007  
an appeal having been filed in the manner provided by law. 6008

**Sec. 5747.12.** If a person entitled to a refund under 6009  
section 5747.11 or 5747.13 of the Revised Code is indebted to 6010  
this state for any tax, workers' compensation premium due under 6011  
section 4123.35 of the Revised Code, unemployment compensation 6012  
~~contribution-~~premium due under section 4141.25 of the Revised 6013  
Code, employee coinsurance payment due under section 4141.252 of 6014  
the Revised Code, certified claim under section 131.02 or 6015  
131.021 of the Revised Code, or fee that is paid to the state or 6016  
to the clerk of courts pursuant to section 4505.06 of the 6017  
Revised Code, or any charge, penalty, or interest arising from 6018

such a tax, workers' compensation premium, unemployment 6019  
~~compensation-contribution premium, employee coinsurance payment,~~ 6020  
certified claim, or fee, the amount refundable may be applied in 6021  
satisfaction of the debt. If the amount refundable is less than 6022  
the amount of the debt, it may be applied in partial 6023  
satisfaction of the debt. If the amount refundable is greater 6024  
than the amount of the debt, the amount remaining after 6025  
satisfaction of the debt shall be refunded. If the person has 6026  
more than one such debt, any debt subject to section 5739.33 or 6027  
division (G) of section 5747.07 of the Revised Code or arising 6028  
under section 5747.063 or 5747.064 of the Revised Code shall be 6029  
satisfied first. Except as provided in section 131.021 of the 6030  
Revised Code, this section applies only to debts that have 6031  
become final. 6032

The tax commissioner may charge each respective agency of 6033  
the state for the commissioner's cost in applying refunds to 6034  
debts due to the state and may charge the attorney general for 6035  
the commissioner's cost in applying refunds to certified claims. 6036  
The commissioner may promulgate rules to implement this section. 6037  
The rules may address, among other things, situations such as 6038  
those where persons may jointly be entitled to a refund but do 6039  
not jointly owe a debt or certified claim. 6040

The commissioner may, with the consent of the taxpayer, 6041  
provide for the crediting, against tax imposed under this 6042  
chapter or Chapter 5748. of the Revised Code and due for any 6043  
taxable year, of the amount of any refund due the taxpayer under 6044  
this chapter or Chapter 5748. of the Revised Code, as 6045  
appropriate, for a preceding taxable year. 6046

**Sec. 5751.081.** As used in this section, "debt to this 6047  
state" means unpaid taxes due the state, unpaid workers' 6048

compensation premiums due under section 4123.35 of the Revised 6049  
Code, unpaid unemployment compensation ~~contributions~~ premiums 6050  
due under section 4141.25 of the Revised Code, unpaid 6051  
unemployment compensation payment in lieu of ~~contribution~~ 6052  
premium under section 4141.241 of the Revised Code, unpaid 6053  
employee coinsurance payments due under section 4141.252 of the 6054  
Revised Code, unpaid fees payable to the state or to the clerk 6055  
of courts pursuant to section 4505.06 of the Revised Code, 6056  
incorrect payments for medicaid services under the medicaid 6057  
program, or any unpaid charge, penalty, or interest arising from 6058  
any of the foregoing. 6059

If a taxpayer entitled to a refund under section 5751.08 6060  
of the Revised Code owes any debt to this state, the amount 6061  
refundable may be applied in satisfaction of the debt. If the 6062  
amount refundable is less than the amount of the debt, it may be 6063  
applied in partial satisfaction of the debt. If the amount 6064  
refundable is greater than the amount of the debt, the amount 6065  
remaining after satisfaction of the debt shall be refunded. This 6066  
section applies only to debts that have become final. For the 6067  
purposes of this section, a debt becomes final when, under the 6068  
applicable law, any time provided for petition for reassessment, 6069  
request for reconsideration, or other appeal of the legality or 6070  
validity of the amount giving rise to the debt expires without 6071  
an appeal having been filed in the manner provided by law. 6072

**Sec. 5753.061.** As used in this section, "debt to the 6073  
state" means unpaid taxes that are due the state, unpaid 6074  
workers' compensation premiums that are due, unpaid unemployment 6075  
compensation ~~contributions~~ premiums that are due, unpaid 6076  
unemployment compensation payments in lieu of ~~contributions~~ 6077  
premiums that are due, unpaid employee coinsurance payments that 6078  
are due, unpaid fees payable to the state or to the clerk of 6079

courts under section 4505.06 of the Revised Code, incorrect 6080  
medical assistance payments, or any unpaid charge, penalty, or 6081  
interest arising from any of the foregoing. A debt to the state 6082  
is not a "debt to the state" as used in this section unless the 6083  
liability underlying the debt to the state has become 6084  
incontestable because the time for appealing, reconsidering, 6085  
reassessing, or otherwise questioning the liability has expired 6086  
or the liability has been finally determined to be valid. 6087

If a casino operator who is entitled to a refund under 6088  
section 5753.06 of the Revised Code owes a debt to the state, 6089  
the amount refundable may be applied in satisfaction of the debt 6090  
to the state. If the amount refundable is less than the amount 6091  
of the debt to the state, the amount refundable may be applied 6092  
in partial satisfaction of the debt. If the amount refundable is 6093  
greater than the amount of the debt, the amount refundable 6094  
remaining after satisfaction of the debt shall be refunded to 6095  
the casino operator. 6096

**Section 2.** That existing sections 1321.51, 1322.01, 6097  
3770.073, 4141.01, 4141.09, 4141.11, 4141.13, 4141.20, 4141.23, 6098  
4141.231, 4141.24, 4141.241, 4141.242, 4141.25, 4141.251, 6099  
4141.26, 4141.27, 4141.29, 4141.30, 4141.301, 4141.321, 4141.35, 6100  
4141.36, 4141.38, 4141.39, 4141.41, 4141.42, 4141.43, 4141.431, 6101  
4141.47, 4141.48, 4141.51, 4141.53, 4141.99, 5726.31, 5733.121, 6102  
5736.081, 5747.12, 5751.081, and 5753.061 of the Revised Code 6103  
are hereby repealed. 6104

**Section 3.** It is the intent of the General Assembly to 6105  
adopt a joint resolution to submit to the electors of Ohio a 6106  
proposal to allow the state to issue bonds for either of the 6107  
following purposes: 6108

(A) Paying unemployment compensation benefits when the 6109

fund created for that purpose is or will be depleted; 6110

(B) Financing debt incurred by the unemployment 6111  
compensation system. 6112

**Section 4.** Members of the Unemployment Compensation 6113  
Advisory Council created by section 4141.08 of the Revised Code 6114  
shall be appointed not later than thirty days after the 6115  
effective date of this act. The Council shall meet not later 6116  
than thirty days after all of the appointments have been made. 6117  
Thereafter, the Council shall meet at least once each calendar 6118  
quarter as required under division (D) of section 4141.08 of the 6119  
Revised Code. 6120

**Section 5.** As used in this section, "benefit year" has the 6121  
same meaning as in section 4141.01 of the Revised Code. 6122

Section 4141.30 of the Revised Code, as amended by this 6123  
act, shall apply to an individual whose benefit year begins on 6124  
or after the effective date of this act. 6125