

As Introduced

132nd General Assembly

Regular Session

2017-2018

H. B. No. 382

Representative Schuring

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
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(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
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(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
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(i) Offer or negotiate the residential mortgage loan rates or terms; 147
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(ii) Provide any counseling with borrowers about residential mortgage loan rates or terms; 149
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(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
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(iv) Assist the borrower in completing the residential mortgage loan application. 155
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(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
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(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;	393 394 395
(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.	396 397 398 399 400 401 402
(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:	403 404 405 406 407
(i) Offer or negotiate the residential mortgage loan rates or terms;	408 409
(ii) Provide any counseling with borrowers about residential mortgage loan rates or terms;	410 411
(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;	412 413 414 415
(iv) Assist the borrower in completing the residential mortgage loan application.	416 417
(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,	418 419 420 421

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)~~ (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 contribution-premium rates shall be as specified		3066
in divisions (a), (b), and (c) of the contribution-premium 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
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~~(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 3814
report to an employment office or other registration place 3815
maintained or designated by the director of job and family 3816
services. Registration shall be made in accordance with the time 3817
limits, frequency, and manner prescribed by the director. 3818

(b) For purposes of division (A) (3) of this section, an 3819
individual has "registered" upon doing any of the following: 3820

(i) Filing an application for benefit rights; 3821

(ii) Making a weekly claim for benefits; 3822

(iii) Reopening an existing claim following a period of 3823
employment or nonreporting. 3824

(c) After an applicant is registered, that registration 3825
continues for a period of three calendar weeks, including the 3826
week during which the applicant registered. However, an 3827
individual is not registered for purposes of division (A) (3) of 3828
this section during any period in which the individual fails to 3829
report, as instructed by the director, or fails to reopen an 3830
existing claim following a period of employment. 3831

(d) The director may, for good cause, extend the period of 3832
registration. 3833

(e) For purposes of this section, "report" means contact 3834
by phone, access electronically, or be present for an in-person 3835
appointment, as designated by the director. 3836

(4) (a) (i) Is able to work and available for suitable work 3837
and, except as provided in division (A) (4) (a) (ii) or (iii) of 3838
this section, is actively seeking suitable work either in a 3839
locality in which the individual has earned wages subject to 3840
this chapter during the individual's base period, or if the 3841

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

Maximum Weekly	4395
Dependency Class Benefit Amount	4396
A \$147	4397
B 223	4398
C 233	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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4405
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4409
4410

~~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
4412
4413
4414
4415

~~(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
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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
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
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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
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(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
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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
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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-servicepersons 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-servicepersons 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 Code, the director shall establish procedures for reimbursement of the district from the fund of ~~contributions-premiums~~ made on wages earned by any auxiliary service personnel.

(B) In the event of the termination of the auxiliary services program established pursuant to section 3317.06 of the Revised Code, and after the director has made reimbursement to school districts for all possible unemployment compensation claims of persons who were employed pursuant to section 3317.06 of the Revised Code, the director shall certify that fact to the treasurer of state, who shall then transfer all unexpended moneys in the auxiliary services personnel unemployment compensation fund to the general revenue fund. In the event the auxiliary services personnel unemployment compensation fund contains insufficient moneys to pay all valid claims by school districts for reimbursement pursuant to this section, the director shall estimate the total additional amount necessary to meet the liabilities of the fund and submit a request to the general assembly for an appropriation of that amount of money from the general revenue fund to the auxiliary services personnel unemployment compensation fund.

(C) All disbursements from the auxiliary services personnel unemployment compensation fund shall be paid by the treasurer of state on warrants drawn by the director. The warrants may bear the facsimile signature of the director printed thereon or that of a deputy or other employee of the director charged with the duty of keeping the account of the fund. Moneys in the fund shall be maintained in a separate account on the books of the depository bank. The money shall be secured by the depository bank to the same extent and in the same manner as required by Chapter 135. of the Revised Code. All

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 5781
work were actually reduced by not less than ten per cent and not 5782
greater than fifty per cent. 5783

(c) The increase or decrease in the participating 5784
employee's hours above or below the number of hours assigned to 5785
the employee in the approved shared work plan was not the fault 5786
of the employee. 5787

(3) The director shall determine fault for purposes of 5788
divisions (B) (2) (b) and (C) (2) (c) of this section in the same 5789
manner that the director makes determinations for benefit rights 5790
and determines claims for unemployment compensation benefits 5791
under sections 4141.28 and 4141.281 of the Revised Code. 5792

(4) The director shall round the amount of a shared work 5793
compensation payment that is not a multiple of one dollar to the 5794
next lower multiple of one dollar. 5795

(5) No shared work compensation shall be payable during 5796
the one-week period described in division (A) (5) of this 5797
section. 5798

(D) If an individual works for a participating employer 5799
and another employer during the weeks the individual is covered 5800
by an approved shared work plan, eligibility for shared work 5801
compensation is determined as follows: 5802

(1) If the combined number of hours the individual works 5803
for both the participating employer and the other employer in a 5804
week exceeds the amount of the individual's normal weekly hours 5805
of work reduced by ten per cent, the individual is not eligible 5806
for shared work compensation. 5807

(2) If the combined number of hours the individual works 5808
in a week for both employers equals the amount of the 5809

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