



TO STRENGTHEN OHIO'S FAMILIES WITH SOLUTIONS TO TEMPORARY CHALLENGES

# Employer's Guide to Ohio Unemployment Insurance



**John R. Kasich**, Governor  
**Cynthia C. Dungey**, Director  
[unemployment.ohio.gov](http://unemployment.ohio.gov)

# Contents

<b>Central Office Numbers (Columbus)</b> .....	1
<b>Forward</b> .....	2
<b>Introduction</b> .....	3
Who is Liable Under Ohio's	
Unemployment Insurance Law .....	5
Who Is An Employer .....	5
When an Employer Becomes Liable .....	5
Other Ways an Employer May Become Liable .....	5
Employer Relationships	
Affecting Liability .....	6
Elective Coverage .....	6
Duration of Liability .....	6
Transfer of Business .....	6
Transfers between Commonly Owned Businesses .....	7
Professional Employer Organization and Leasing Companies .....	7
<b>Covered and Excluded Employment</b> .....	8
Covered Employment .....	8
Excluded Employment .....	8
Independent Contractors .....	9
Both Covered and Non-Covered .....	9
<b>Employer Obligations</b> .....	10
Employer Must Report Own Liability .....	10
Department Will Determine Liability .....	10
Employer Account Number .....	10
Maintenance of Records .....	10
Employment Record .....	10
Furnishing Information to the Department .....	10
Employer Audits .....	11
Confidentiality of Information .....	11
Final Reports .....	11
<b>Quarterly Wage and Tax Reporting Provisions</b> .....	12
Employer Reporting Provisions .....	12
Obtaining Additional Forms and Reporting Lost or Damaged Reports .....	12
Mandatory Electronic Filing .....	12
Internet Filing .....	12
Electronic Wage Reporting .....	12
Telephone Filing .....	13
Timely Filing .....	13
Failure to File the Quarterly Wage Detail Report or	
Reimbursing Quarterly Wage Detail Report .....	13
Failure to Pay Contributions When Due .....	13
Guidelines for Completing Reports .....	13
Common Errors .....	14

Corrections and Amendments .....	14
<b>Contribution Rates</b> .....	15
Quarterly Contributions .....	15
Computation Date .....	15
Standard Rate .....	15
Experience Rate .....	15
Rate Computation .....	16
Example of Positive Balance .....	16
Example of Negative Balance .....	16
Rate Schedule .....	16
Delinquency Rate .....	17
Penalty Rate .....	17
Contribution Rate Notice .....	17
Tax Appeals .....	17
<b>Mutualized Account and Tax</b> .....	18
Mutualized Tax .....	18
Minimum Safe Level .....	18
<b>Common Rate Groups</b> .....	19
Common Rate Groups .....	19
<b>Nonprofit and Public Employers</b> .....	20
Nonprofit Employers .....	20
Notice of Election by Nonprofit Organization .....	20
Bonding .....	21
Monthly Billings .....	21
Quarterly Reporting .....	21
Mandatory Electronic Filing .....	21
Internet Filing .....	21
Electronic Wage Reporting .....	22
Telephone Filing .....	22
Group Accounts .....	22
Public Employers .....	22
<b>Benefit Payment Provisions - Explanations</b> .....	23
Right to File for Consideration of Benefits .....	23
Base Period .....	23
Alternate Base Period .....	23
Benefit Year .....	23
Within the Benefit Year .....	23
<b>Filing the Application</b> .....	24
Purpose of the Work History .....	24
Dependency Information .....	24
<b>Determination of Benefit Rights</b> .....	25
Reason for Unemployment .....	25
Valid or Allowed Application .....	25
Unemployed at the Time of Filing .....	25
Qualifying Week .....	25
Benefit Rights .....	25

Dependents .....	26
Average Weekly Wage .....	26
Weekly Benefit Amount .....	26
Number of Benefit Weeks .....	26
Total Benefits .....	27
Obtaining Separation Information for Determination Purposes.....	27
Required Separation Information.....	28
Labor Dispute .....	28
Disciplinary Layoff .....	29
Quit Due to Family Obligations.....	29
Duration of Suspension .....	29
Quit Without Just Cause .....	29
Quit to Accept Recall or Other Employment .....	30
Seniority Layoff .....	30
Discharge with Just Cause .....	30
Commitment to a Correctional Institution .....	30
Refusal to Accept Work .....	30
Refusal of a Referral to Work .....	31
Separated Because of Dishonesty.....	31
Quit to Attend School.....	31
<b>Filing a Weekly Claim</b> .....	<b>32</b>
Registration .....	32
How a Weekly Claim is Filed.....	32
Waiting Week .....	32
Reopening a Claim.....	32
<b>Eligibility for Benefits</b> .....	<b>33</b>
Aliens .....	33
Able to Work .....	33
Available for Work.....	33
Actively Seeking Work .....	33
Attending an Approved Training Course .....	34
Disqualification of School and College Employees.....	34
Combining Educational and Non-Educational Employment .....	34
Suitability of Work.....	35
Reemployment Programs and Services .....	35
<b>Earnings and Deductible Income</b> .....	<b>36</b>
Earnings during the Week and Deductions from Benefits (20 Percent Exemption).....	36
Deductible Income.....	36
Income Not Deducted .....	37
Fraudulent Misrepresentation .....	37
Repayment of Overpayments .....	38
<b>Withholdings</b> .....	<b>39</b>
Federal Income Tax Withholding.....	39
Child Support Payment Withholding .....	39
<b>Seasonal Employment</b> .....	<b>40</b>
Seasonal Employer Definition .....	40

Seasonal Employment Benefits.....	40
Seasonal and Non-Seasonal Employment.....	40
Application for Seasonal Ruling.....	40
<b>Out-of-State Claims.....</b>	<b>42</b>
Interstate Claims.....	42
Combined Wage Claims.....	42
<b>SharedWork Ohio Program.....</b>	<b>43</b>
<b>The Employer’s Role in Benefit Procedures.....</b>	<b>44</b>
Maintain Employment Records.....	44
Employment Record.....	44
Furnishing Information to the Department.....	44
Use of Separation Information Submitted by Employer.....	44
Charges to the Mutualized Account.....	44
Proportionate Charging of Benefits to Employer Accounts.....	45
Monthly Summary of Charges to Employers.....	45
Nonprofit and Public Reimbursing Employers’ Billing.....	45
Eligibility Notice.....	46
Suspense Account.....	46
Request for Information	
on Additional Claim.....	47
Special Audits and Investigations.....	47
<b>Benefit Notices and Appeals.....</b>	<b>48</b>
Interested Party.....	48
Determination of Benefit Rights.....	48
Payment of Benefits.....	48
Right of Appeal.....	48
Request for Appeal.....	48
Redetermination.....	49
Depositions, Oaths and Subpoenas.....	49
Unemployment Compensation Review Commission.....	49
First Stage Appeals.....	50
Hearing by a Hearing Officer.....	50
Decision to Interested Parties.....	50
Second Stage Appeals.....	50
Appeal to Court.....	50
Representation by an Agent.....	51
<b>Courts and Their Locations.....</b>	<b>52</b>
<b>Claims Processing Centers.....</b>	<b>54</b>
<b>Unemployment Compliance Offices.....</b>	<b>55</b>

## Central Office Numbers (Columbus)

### Claimant Customer Service Line

*Claimants can call this number during business hours if they need help applying for benefits or if they have questions about a claim.* 877-644-6562

### Contribution Section

*For questions about contribution rates, amendments/adjustments to prior quarter reports, refunds, waivers, closing accounts and business transfers* 614-466-2319 FAX 614-752-4811

### Compliance Section

*For questions about audits, report estimations, independent contractors and unreported employees* 614-466-2319 FAX 614-466-8523

### Collection Section

614-466-2319 FAX 614-466-2743

### ERIC System Support

*For password resets or other help with the Employer Resource Information Center (ERIC), the online application that allows employers to submit reports and payments* 614-466-2319 FAX 614-752-4811

### Investigation Section

800-686-1555 FAX 614-752-4808

### Redetermination and Appeals

*For questions about claimant benefits or appeals* 877-574-0015 FAX 614-752-4810

### Special Claims Section

866-458-0007 FAX 614-752-4809

### Tax Customer Service Line

*For questions about unemployment taxes or to request forms* 614-466-2319

### Technical Services

866-733-0025 FAX 614-466-2669

### Trade Section

866-288-0989 FAX 614-752-7520

### Unemployment Compensation Review Commission

*The commission conducts fair due process hearings on previously issued unemployment decisions that have been appealed by claimants or employers.* 866-833-8272 FAX 614-387-3694

### Wage Record Section

*For questions about file specifications for electronic reporting, employee wage reports or amending Social Security numbers* 614-466-2319 FAX 614-752-4807

### Ohio Relay Service

*Telephone accessibility for Ohioans who are deaf, deaf-blind, hard-of-hearing or speech-disabled* 800-750-0750

# Forward

To assist employers, claimants and other interested individuals in understanding the requirements of Ohio's unemployment insurance law, the Ohio Department of Job and Family Services has a number of publications available for distribution.

The Employer's Guide to Ohio Unemployment Insurance explains in detail how the unemployment insurance (UI) law works. This guide provides an overview of tax provisions, contribution rates, benefit payment provisions, appeal rights and wage reporting provisions.

**For the convenience of the reader, the subtopics within the guide are accompanied by references, where pertinent, to the sections of the Ohio Revised Code on which the text is based. These explanations are intended as informational only and should not be construed as having the force or effect of law.**

## Introduction

The Ohio Department of Job and Family Services (ODJFS) assists employers in meeting their labor needs, helps job seekers in attaining gainful employment, aids unemployed workers by maintaining benefit payment programs, supports benefit payments by collecting employer contribution payments (taxes), and administers job placement and job training programs.

The Ohio Unemployment Compensation Trust Fund is funded from payroll taxes paid by Ohio employers and is used to pay benefits to unemployed workers. Administrative funds for ODJFS are allocated by the federal government from federal payroll taxes that employers pay to the Internal Revenue Service.

ODJFS collects wage data for all employees on a quarterly basis for the primary purpose of determining claimants' eligibility for unemployment insurance benefits when an application for benefits is filed.

ODJFS offers online access to Ohio's unemployment insurance systems. The Ohio Job Insurance (OJI) system is a web-based system used to manage unemployment benefits. The Employer Resource Information Center (ERIC) is a web-based system to manage unemployment taxes. Both systems can be found at **[unemployment.ohio.gov](http://unemployment.ohio.gov)**.

OJI offers a centralized statewide database and provides access for three major users: ODJFS staff, claimants filing for unemployment benefits and/or seeking work, and employers funding the benefits. ERIC offers employers and their representatives (third-party administrators or TPAs) an online system for managing their state unemployment tax accounts. At present, separate login procedures exist for each system. However, we are exploring a "single sign-on" process for a future implementation.



The table below contains information specific to each system.

	OJI	ERIC
Information needed to obtain online web access	<ul style="list-style-type: none"> <li>• UI Account Number</li> <li>• Plant #</li> <li>• Federal Tax ID (FEIN)</li> <li>• Registration Code (New employers and/or third-party administrators may follow the prompts to complete registration which may include contacting Central Administration at 614-466-4047.)</li> </ul>	<ul style="list-style-type: none"> <li>• UI Account Number</li> <li>• Federal Tax ID (FEIN)</li> <li>• TPAs will need their state TPA number</li> </ul>
Use the system to:	<ul style="list-style-type: none"> <li>• Access UI Benefit forms and notices</li> <li>• Respond to Requests for Separation Information</li> <li>• Submit Fact-Finding Information</li> <li>• File eligibility notices and appeals</li> <li>• View benefit charge statements</li> </ul>	<ul style="list-style-type: none"> <li>• Access UI Tax forms and notices</li> <li>• Register your new business and receive an Ohio UI account number</li> <li>• File quarterly wage reports</li> <li>• Make UI tax payments</li> <li>• Authorize a TPA to manage your account</li> <li>• View your annual tax rates and file appeals of rate notices</li> <li>• Update address and contact information</li> </ul>
Help is available	<ul style="list-style-type: none"> <li>• Employer Unemployment Insurance Accounts online at <a href="http://unemployment.ohio.gov/PublicSelfServiceChoice.html">unemployment.ohio.gov/PublicSelfServiceChoice.html</a></li> </ul>	<ul style="list-style-type: none"> <li>• <a href="http://eric.ohio.gov">eric.ohio.gov</a></li> </ul>
System requirements	<ul style="list-style-type: none"> <li>• Internet Explorer version 5.5 or higher</li> <li>• Adobe Acrobat Reader version 4.02 or higher</li> </ul>	<ul style="list-style-type: none"> <li>• Internet Explorer 11</li> <li>• Adobe DC</li> </ul>
	OJI	ERIC
Contact information	<ul style="list-style-type: none"> <li>• Via email at <a href="mailto:UCTech@jfs.ohio.gov">UCTech@jfs.ohio.gov</a></li> </ul>	<ul style="list-style-type: none"> <li>• Via email at <a href="mailto:AskERIC@jfs.ohio.gov">AskERIC@jfs.ohio.gov</a></li> <li>• By phone at ERIC System Support at 614-466-2319, ext. 22484</li> <li>• Monday through Friday 8 AM – 5 PM</li> </ul>
Feedback	<ul style="list-style-type: none"> <li>• <a href="mailto:UC_Hotline@jfs.ohio.gov">UC_Hotline@jfs.ohio.gov</a></li> </ul>	

To make full use of the online systems, your company must designate an account administrator who will register at [unemployment.ohio.gov](http://unemployment.ohio.gov). The administrator will be provided a user name and password and may add or remove additional users as needed. (Only the account administrator can reset users' passwords or add/delete users from your account.) Because access to each system is separate, the administrator must register at both systems. A company may designate separate administrators for each system, or the same individual may be designated for both.

# Who is Liable Under Ohio's Unemployment Insurance Law

## Who Is An Employer

*Section 4141.01(A)*

Ohio unemployment insurance law describes an employer as any individual or type of organization including any partnership, limited liability company, association, trust, estate, joint stock company, insurance company, corporation (domestic or foreign), receiver or trustee in bankruptcy, trustee or successor thereof, or the legal representative of a deceased person.

The law also includes the state, its instrumentalities, its political subdivisions, their instrumentalities and Indian tribes as potential subject employers.

To register for an account online, please visit [eric.ohio.gov](http://eric.ohio.gov).

## When an Employer Becomes Liable

*ORC Section 4141.01(A)*

An employer becomes liable under Ohio unemployment insurance law when the employer has:

1. At least one employee in covered employment for some portion of a day in each of 20 different weeks within either the current or the preceding calendar year (it need not be the same employee),

Or

2. Paid wages of \$1,500 or more to employees in covered employment in any calendar quarter within either the current or the preceding calendar year.

Or, in the case of domestic service:

3. Paid cash remuneration of \$1,000 in a calendar quarter within either the current or the preceding calendar year.

Or, in the case of a farm operator or crew leader in agricultural labor:

4. Paid cash remuneration of \$20,000 or more in a calendar quarter, or had at least 10 individuals in agricultural employment for some portion of a day in each of 20 different weeks in either the current or the preceding calendar year.

Or, in the case of an organization exempt from income tax under Section 501(a) of the Internal Revenue Code as described in Section 501(c)(3) of that code:

5. Had four or more employees in covered employment for some portion of a day in each of 20 weeks in either the current or the preceding calendar year.

Or in the case of the state, its instrumentalities, its political subdivisions, their instrumentalities and Indian tribes, liability is established if the employer had at least one individual in employment.

Only the wages paid to employees in covered employment can be used in establishing and in determining the benefit amounts payable if and when such employees become unemployed.

## Other Ways an Employer May Become Liable

*ORC Sections 4141.01(A) and 4141.24(F)*

An employer may become liable by:

1. Having been subject to the Federal Unemployment Tax Act in either the current or preceding calendar year or
2. Acquiring all or part of a business from an employer who was subject to the Ohio law at the time the change of ownership occurred or
3. Electing to cover its employees voluntarily.

## **Employer Relationships Affecting Liability**

*ORC Section 4141.01(A) and (B)*

If the business is a proprietorship, then the spouse, the parents of the proprietor, the children of the proprietor if they are under 18 years of age, and the proprietor, are not to be considered employees in determining liability, nor are their wages to be included in the wage detail and quarterly summary reports.

In those cases where the business is owned by a general partnership, the partners are the employers and are not to be considered employees in determining liability nor are their wages to be included in the quarterly wage detail and quarterly summary reports.

If a business is incorporated, then the corporation is the employer and all those rendering service, including stockholders and their family members and officers of the corporation, are to be considered employees in determining liability.

Employer relationships for single-member or multi-member limited liability companies shall be determined based on the limited liability company's tax classification for federal income and federal unemployment tax purposes.

Wages or salaries paid to all individuals considered as employees are to be included on the quarterly wage detail and quarterly summary reports.

### **Elective Coverage**

*ORC Section 4141.01(A)*

Employers who employ individuals whose services are excluded from covered employment may, under certain conditions, elect to cover those services. Written election must be filed with and approved by ODJFS.

### **Duration of Liability**

*ORC Section 4141.01(A)*

An employer's liability is determined on a calendar year basis and is effective with the beginning of the calendar year that the employer first becomes liable. Such liability

continues through that calendar year and for each succeeding calendar year pursuant to the policy guidelines below. During the entire period of liability, the employer must continue to file quarterly reports even if no taxable wages are paid.

### **Policy:**

Any employer who incurs liability in any calendar year will continue liability into the next succeeding calendar year (first carryover year) by virtue of ORC Section 4141.01 (A) (1)(a), (b), (c), and (d) and ORC Section 4141.01(A)(3).

All employers, except those having domestic service in a private home and nonprofit organizations, will continue liability into an additional succeeding calendar year (second carryover year), by virtue of ORC Section 4141.01(A)(1)(e)(i) and FUTA Section 3306(a) (1)(A) and (B), provided the employer has some employment and paid some wages in the succeeding year(s). Employers will be required to report and pay contributions for the entire period of liability, as indicated herein. Provided that the employer has not re-incurred liability in the "carryover" years, by again meeting the liability criteria set forth in ORC Section 4141.01 (A), the employer's account will be determined non-labile at the end of the "carryover" period. Any subsequent incursion of liability would restart the liability cycle.

### **Transfer of Business**

*ORC Section 4141.24(F); Ohio Administrative Code (OAC) Rules 4141-17-01 through 4141-17-04*

In the event of the transfer of all of the trade or business of an enterprise that is in operation, the entity acquiring the enterprise becomes the successor in interest. This is mandatory under the law and in this event the successor assumes all of the resources and liabilities of the predecessor's account. The acquiring employer must file form **JFS 20101**, "Transfer of Business."

If an employer acquires substantially all of the trade or business of an enterprise and thereafter employs substantially the same individuals who were employed in

the acquired business, the employer may become a successor in interest upon filing form **JFS 20118**, "Application for Voluntary Successorship: Transfer of Substantially All Assets." The application must be signed by both parties to the transaction.

The law also provides certain conditions under which a purchaser who acquires an identifiable part of an enterprise may, if there is mutual consent between buyer and seller, be assigned a proportionate share of the predecessor's account. In order to request a partial transfer of employer experience, form **JFS 20119**, "Application for Voluntary Successorship: Transfer of Clearly Segregable and Identifiable Portion," must be filed. The application must be signed by both parties to the transaction.

To report a transfer of business online, visit **eric.ohio.gov**.

### **Transfers between Commonly Owned Businesses**

*ORC Section 4141.24(G), 4141.48, and 4141.99; OAC Rules 4141-15-08 and 4141-17-05*

If an employer transfers all of its trade or business to another employer and, at the time of the transfer, both employers are under substantially common ownership, management, or control, then the acquiring enterprise will become a successor in interest and assumes all of the resources and liabilities of the predecessor's account. If an employer transfers a portion of its trade or business to another employer and, at the time of the transfer, both employers are under substantially common ownership, management or control, then the unemployment experience attributable to the transferred portion of the trade or business will be transferred to the acquiring employer,

and the contribution rates of both employers will be recalculated accordingly. The employer must file form **JFS 20119**, "Application for Voluntary Successorship: Transfer of Clearly Segregable and Identifiable Portion."

If one employer acquires the trade or business of another employer, the unemployment experience of the acquired trade or business will not be transferred to the acquiring employer if ODJFS finds that the business was acquired solely or primarily for the purpose of obtaining a lower rate of contributions.

### **Professional Employer Organization and Leasing Companies**

*ORC Section 4141.24(K); OAC Rule 4141-3-07*  
Effective January 1, 2014, any entity entering into a contract to assign individuals to another employer on a permanent basis, not as a temporary supplement to the client employer's workforce, shall be known as a professional employer organization and shall share the responsibilities and liabilities of being an employer, including liabilities incurred under ORC Chapter 4141. A unique sub-account shall be established for each client employer and any individual(s) assigned to a client employer shall have their wage information, plus any associated contribution payments, filed on the client employer's sub-account. Each client employer will be assigned a contribution rate based on their individual experience and calculated in accordance with ORC Chapter 4141.

Any individual whose services performed for the client employer are excluded from employment pursuant to division (B)(3) or (B)(4) of section 4141.01 of the Ohio Revised Code cannot be considered a shared employee.

# Covered and Excluded Employment

## Covered Employment

ORC Section 4141.01(B)(1) and (2)

An employer is liable under the Ohio unemployment insurance law if the required wages or remuneration is paid to persons in covered employment.

The Ohio law defines employment as “service performed for wages under any contract of hire, written or oral, express or implied.” The law further provides that covered employment shall include an individual’s entire service performed for a subject employer within the state of Ohio unless that type of employment is excluded from coverage (see list below of excluded employment).

Under certain circumstances, coverage under Ohio law may be extended to include the services performed by an individual both inside and outside Ohio. The department must decide in each case whether all such services can be covered under Ohio law. If an employer has this type of employment, the department should be contacted for a ruling.

## Excluded Employment

*ORC Section 4141.01(B)(3)*

Certain types of employment are specifically excluded from coverage. An employer is not liable under the law when all individuals performing service are in excluded or non-covered employment, nor can such employees be considered in determining liability.

Wages paid to non-covered employees are not subject to the payment of contribution, nor can they be used in establishing a claimant’s eligibility or in the computation of benefit amounts.

The following is a partial list of excluded employment. Some are only applicable to nonprofit organizations and these are indicated in the text.

- Students enrolled and regularly attending classes at a school, college or university where the services are being performed for such school, college or university;
- Family employment for a sole proprietorship, such as an individual working for his or her spouse, parent working for a son or daughter, or children under age 18 working for a parent;
- Individuals employed by a church or convention of churches, or an organization that is operated primarily for religious purposes;
- Duly ordained ministers in the exercise of their ministry or by a member of a religious order in the exercise of duties required by such order;
- Individuals receiving rehabilitative services in a facility (sheltered workshop) conducted for such purposes (the exclusion applies only to those beneficiaries of the rehabilitative program who cannot be readily absorbed in the competitive labor market);
- Employees of nonprofit organizations other than those described in Section 501(c)(3) of the Internal Revenue Code, whose earnings do not exceed \$50 in any calendar quarter;
- Persons engaged in work relief or work training for nonprofit organizations, hospitals, colleges or universities, the state or a political subdivision, where such work is financed in whole or in part by the state or federal government; and
- Patients in a hospital and inmates performing services in a prison or custodial institution.

More detailed information on these exclusions may be obtained by contacting the ODJFS Contribution Section at P.O. Box 182404, Columbus, Ohio 43218-2404, or the Compliance Section representative in any of the offices listed on page 55.

### **Independent Contractors**

*ORC Section 4141.01(B)(1)*

The services of an individual determined to be an independent contractor (under contract to perform a special service for an employer) are also excluded from covered employment. To be excluded, it must be established by the employer that the contractor is free from direction and control over the service being performed. See OAC Rule 4141-3-05.

### **Both Covered and Non-Covered**

*ORC Section 4141.01(B)(4)*

With respect to individuals performing both covered and non-covered employment for the same employer, if one-half or more of the services performed by an employee in a pay period (not more than 31 days) is in covered employment, all the service performed by the employee in the pay period shall be deemed in covered employment. If more than one-half of the employee's services in a pay period is non-covered employment, then all the services in the pay period shall be considered as being in non-covered employment.

# Employer Obligations

## Employer Must Report Own Liability

*ORC Section 4141.20*

It is the employer's responsibility to report liability as soon as one or more employees are in covered employment. This may be done online at **eric.ohio.gov** or by submitting the **JFS 20100**, "Report to Determine Liability," to the Ohio Department of Job and Family Services, Contribution Section, P.O. Box 182404, Columbus, Ohio 43218-2404. Or the employer may contact the nearest unemployment compliance office for assistance (**see page 55**). Failure to promptly report liability can result in the issuance of late filing assessments.

To register for an account online, please visit **eric.ohio.gov**.

## Department Will Determine Liability

The department will determine the employer's liability based on the information supplied online or by the employer on the **JFS 20100**, "Report to Determine Liability," and any other facts that are available. The decision will then be issued to the employer.

## Employer Account Number

Each liable employer is assigned a 10-digit employer account number. Employers should show this number on all tax correspondence, forms and remittances submitted to the department. Failure to show the account number may result in delays in processing documents.

## Maintenance of Records

*ORC Section 4141.18, OAC Rule 4141-23-02*

The law requires each covered and non-covered employer to keep a true and accurate employment record of all its employees, including hours worked and wages paid, and to furnish such information to the department upon request. The employment records must be preserved and maintained for a period of not less than five years after the calendar year in which remuneration is paid to employees.

## Employment Record

*ORC Section 4141.18; OAC Rule 4141-23-01*

Accurate permanent employment and payroll records must be maintained by every employer who has one or more employees. These records must contain the following information for each employee:

- Name and address;
- Social Security account number;
- Amount of gross earnings for each pay period before deductions for any purpose;
- Date of payment and the amount of wages paid with respect to each separate pay period;
- The date(s) on which services were performed for the employer;
- The date(s) hired or rehired or returned to work after a temporary layoff;
- The date on which services were terminated and the cause of such termination;
- The time lost due to being unavailable for work;
- The character of the services performed by the employee;
- A division between covered and excluded employment when both such services appear in the same pay period; and
- The cash value of any remuneration paid instead of, or in addition to, cash wages.

Payroll and employment records must be made available for audit at the employer's place of business during regular daytime business hours. When a business or any part of a business is discontinued, the employer must advise ODJFS of the location of the records and make them available for audit in Ohio.

## Furnishing Information to the Department

*ORC Section 4141.20*

Employers must provide the department all employment information the department needs to administer the law. Employers who

receive information request forms from the department must complete and return them to the department or explain in writing why they are unable to do so.

### **Employer Audits**

*ORC Section 4141.13, 4141.20*

Each year, employers are selected at random and audited to verify whether they are in compliance with Ohio unemployment insurance laws. Employers may also be audited where it has been reported that they are not in compliance with such laws. Employers must cooperate with these audit requests and provide all requested information.

### **Confidentiality of Information**

*ORC Sections 4141.21 and 4141.162; OAC Rules 4141-43-01 and 4141-43-02*

The law provides that all information requested by the department is for the exclusive use of the department in the discharge of its duties and is not available to the public. No information can be used in any court in any action other than in the administration of the Ohio unemployment insurance law. No employee of the department or any person who was employed by the department at any time, may reveal

any information obtained while employed with the department.

However, employer/employee information may be cross matched and/or exchanged with other specified state and federal agencies and programs for income and eligibility verification purposes, to identify fraud, waste and abuse, and to administer ORC Sections 4141.01 to 4141.99. Additionally, wage, claim and employer information may be released to other governmental or educational entities as determined by ODJFS for the purpose of providing and improving employment and training services.

### **Final Reports**

Employers who dissolve, discontinue or dispose of their businesses are required to file final reports within 30 days of the date of such termination of liability. The final report shall consist of the current Quarterly Wage Detail and Quarterly Summary Report and the JFS 20110, "Disposition of Business."

You may make final reports and deactivate your account online at **[eric.ohio.gov](http://eric.ohio.gov)**, or you may contact any of the department's compliance offices.



# Quarterly Wage and Tax Reporting Provisions

## Employer Reporting Provisions

*ORC Section 4141.20; OAC Rule 4141-9-07*

At the end of every quarter, each liable employer is required to file one of the following reports:

- Contributing employers must file the Employer's Wage Detail Report and the Quarterly Summary Report.
- Nonprofit and public employers (reimbursing employers) must file the Reimbursing Employer's Wage Detail Report.

Reminder to File letters are automatically mailed to registered employers at the end of each quarter. The Wage Detail report should list individual wage data for all employees, including the employee name, Social Security number, wages paid, the number of weeks during the quarter that the individual performed services or to which remuneration was allocated, and the number of covered workers who worked during each month of the quarter and the amount of total wages paid during the quarter.

Contributing employers also submit the Quarterly Summary report. The Quarterly Summary Report contains the total gross wages for the quarter, the taxable wages, the amount of credit on the employer's account, the amount of contribution due and the amount of payment.

Employers who had no workers or paid no wages during a quarter are still required to check the appropriate blocks on the Wage Detail Report and file the reports by the due dates.

To file your quarterly wage detail and quarterly summary report or quarterly reimbursing wage detail report online, please visit **[eric.ohio.gov](http://eric.ohio.gov)**.

## Mandatory Electronic Filing

*ORC 4141.20; OAC 4141-11-01*

Effective January 1, 2018, employers are required to file their quarterly unemployment insurance tax reports electronically via one of the following methods.

### Internet Filing

Employers with fewer than 200 employees who have access to personal computers should report online using **[eric.ohio.gov](http://eric.ohio.gov)** or the Ohio Business Gateway at **[business.ohio.gov](http://business.ohio.gov)**.

If you have questions about online reporting or need assistance, contact the ERIC System Support Section at (614) 466-2319, extension 22484.

### Electronic Wage Reporting

Employers with more than 200 employees should report wage information electronically through ERIC or the quarterly wage reporting tool (QWRT). The Interstate Conference of Employment Security Agencies (ICESA) format is the only acceptable format for Ohio's electronic wage reporting. Wage information reported electronically will go directly into data processing, reduce the possibility of errors in report handling, and protect the security of confidential personal information submitted by employers. Contact the Electronic Wage Reporting Unit for a copy of the "Ohio Employer's Guide to Electronic Wage Reporting" or to secure additional information at (614) 466-2319 ext. 22490.

## Telephone Filing

Employers who had no employees and paid no wages during a quarter can file their reports for that quarter via an Interactive Voice Response (IVR) telephone system by calling 1-866-44UC TAX (448-2829). The call is free and no paper filing is required. To file by telephone, an employer must have its ODJFS employer number and federal employer identification number (FEIN). If you have any questions about IVR telephone reporting or need assistance, contact the Contribution Section at (614) 466-2319.

## Timely Filing

*ORC Section 4141.20(B) and (C)*

As wage reports provide the basis for possible benefit claim awards, it is vital that all reports be filed promptly and as accurately as possible. Even if contributions cannot be paid on or before the due date, the Wage Detail and Quarterly Summary Report must be submitted on time.

Both reports must be filed no later than the last day of the first month following the close of the calendar quarter for which the report is being filed. If the due date falls on a weekend, then the reports are due the next business day. The following is the filing schedule for the quarterly reports:

<b>Report Covering</b>	<b>Due Date</b>
Jan., Feb., March	April 30
April, May, June	July 31
July, Aug., Sept.	Oct 31
Oct., Nov., Dec.	Jan 31

Providing accurate information on the reports, filing the wage information on time, and promptly paying taxes due will permit the department to maintain efficient handling of reports, payments, and applications for benefits.

## Failure to File the Quarterly Wage Detail Report or Reimbursing Quarterly Wage Detail Report

*ORC Sections 4141.20, 4141.241, and 4141.242*  
The forfeiture (penalty) for failing to file a

quarterly wage detail report containing the wage information when due is twenty-five hundredths of one percent (0.25 percent) of the total wages reported by the employer, provided that the forfeiture shall not be less than \$50 nor more than \$1,000.

ODJFS may waive forfeiture penalties if the employer provides written information showing good cause for the late filing and corrective action taken to prevent future late filings. To request a waiver of forfeiture penalties online, please visit [eric.ohio.gov](http://eric.ohio.gov).

## Failure to Pay Contributions When Due

*ORC Section 4141.23*

Any contribution, payment in lieu of contribution, interest, forfeiture, or fine due from an employer shall, if not paid when due, bear interest at the annual rate of 14 percent compounded monthly on the aggregate receivable balance due. In computing interest, any fraction of a month shall be considered a full month.

Interest can, in some cases, be waived. When requesting waiver of interest, the employer must make a written request for waiver of interest and meet all other statutory requirements. Other statutory requirements include furnishing all quarterly reports due, paying all amounts due, and furnishing information sufficient to show that the failure to make timely payment was due to circumstances beyond the control of the employer and a description of corrective action taken to prevent future instances of late payment.

To request a waiver of interest online, please visit [eric.ohio.gov](http://eric.ohio.gov).

To pay amounts due on your account, visit [eric.ohio.gov](http://eric.ohio.gov).

## Guidelines for Completing Reports

NOTICE TO EMPLOYERS: The Personal Responsibility and Work Opportunity Reconciliation Act of 1996 requires ODJFS to report all wage information that you provide to (1) the Secretary of Health and Human

Services for inclusion in the National Directory of New Hires, (2) the Secretary of Treasury for administration of the Earned Income Tax Credit Program, and (3) the Commissioner of Social Security for verification of Social Security numbers and other purposes.

### **Common Errors**

Please avoid the following errors:

- a. Reporting information in a manner other than those approved by the department.
- b. Using the wrong contribution rate. Use only the contribution rate on the face of the report or supplied on your annual rate determination.
- c. Showing incorrect taxable wages on the quarterly report but paying the correct tax. The computer will recompute the tax due resulting in an alleged under/overpayment.
- d. Leaving lines for taxable wages blank. This will require the department to determine the correct taxable wages.
- e. Not adequately explaining changes in ownership or business name.
- f. Submitting your electronic file online will require the file to be in the correct format. ERIC will not accept an incorrect format and ICESA is the only format accepted. If you are having problems with formatting, please contact our Electronic Wage Reporting Unit at 614-466-2319 ext., 22490.

- g. Incorrect reporting of qualifying weeks and wages.
- h. Omitting the certification/signature.
- i. Reporting wage information on supplemental forms and not including the employer account number.
- j. Not reporting the state employer account number or using an invalid number.
- k. Incorrectly identifying the reporting quarter/year or listing multiple quarter/year information on the same report.
- l. Listing the same employee multiple times on the same report.

REMINDER: Check your report for errors one more time before filing it. This will help avoid inconvenience for both employers and the department and, at the same time, reduce department processing costs.

### **Corrections and Amendments**

If you have filed an incorrect wage detail, it will be necessary to submit corrections or amendments. Wage amendments can be submitted at **eric.ohio.gov** or by using the JFS 20129, "Request to Amend the Quarterly Tax Return." **DO NOT USE A WAGE DETAIL REPORT TO CORRECT PREVIOUS REPORTS.**

If you file electronically using plant code assignments, contact the Electronic Wage Reporting Unit at 614-466-2319, ext. 22490, to obtain instructions for correcting prior electronic reports.

# Contribution Rates

## Quarterly Contributions

*OAC Rule 4141-11-01*

Payments by a contributory employer into the Unemployment Insurance Trust Fund, as required by law, are called contributions. Contributions are paid on a quarterly basis. Visit [jfs.ohio.gov/ouc/uctax](http://jfs.ohio.gov/ouc/uctax) to determine the taxable wage base for the quarter and year you are reporting. The taxable wages cannot be prorated over the year; contributions must be paid until the taxable wage base for each employee has been paid.

EXAMPLE: An employer has four employees. Two receive \$3,000 for each quarter's work; two receive \$1,000. Total annual wages are \$32,000; total taxable wages, \$26,000. The employer will report \$8,000 taxable wages for the first quarter, \$8,000 for the second quarter, \$8,000 for the third quarter, and only \$2,000 for the fourth quarter. The taxable wage base in this example is \$9,000.

The taxable wage limitation on wages applies separately to each of an individual's employers; other employers of the same individual cannot share in it.

If an individual works for a second employer, the wages paid by that employer, up to the taxable wage base, is also subject to the payment of contributions. If there has been a successorship (a transfer of a business) within a calendar year, the wages of any employee upon which the predecessor employer has paid contributions shall be included in computing the taxable wage base.

The department will notify each employer of its contribution rate annually, no later than December 1 of each preceding calendar year. This rate will also be preprinted on the employer's Quarterly Summary report. The rate should be applied against the total taxable wages to determine the employer's contribution liability.

The employer calculates the contribution amount by multiplying the total taxable payroll by the contribution rate, thus arriving at the contribution payment due for the three-month period.

## Computation Date

*ORC Section 4141.01(T)*

Contribution rates are calculated as of the first of July of each year and go into effect for the contribution period beginning on the first of January of the next year. Contribution rates are assigned to employers for each calendar year.

## Standard Rate

*ORC Section 4141.25(A)*

An employer who is not yet eligible for an experience rate will be assigned a standard new employer rate of 2.7 percent unless the employer is engaged in the construction industry. The standard rate assigned to employers engaged in construction is calculated annually and is the average contribution rate of all experienced rated employers engaged in the construction industry.

## Experience Rate

*ORC Section 4141.25(A)*

Once an employer's account has been chargeable with benefits for four consecutive calendar quarters ending June 30, the account becomes eligible for an experience rate. This rate is calculated annually and includes such factors as contributions paid, unemployment benefit claims by employees and average annual taxable payroll (as reported by the employer via quarterly wage detail reports). The experience rate is not necessarily lower than the standard rate; this will depend upon the individual employer's employment experience.

## Rate Computation

*ORC Section 4141.25(A)(2)(3)*

As of the computation date (July 1), each contributory employer's account will show the total taxable wages paid to employees for the three fiscal years prior to the computation date beginning on July 1 and ending on June 30. From this information, the average annual taxable payroll is computed.

The employer's account will show the account balance from the previous year's computation date. In addition, credit entries will be posted for the total contributions paid by the employer (not including the mutualized tax) and any additional payments made voluntarily by the employer through the most recent fiscal year that ends on June 30. Conversely, the account will also show the total amount of benefits paid and charged to the account during the most recent fiscal year. The sum of these credits and charges, combined with the previous account balance, will be the account balance as of the current computation date. The account can have a positive, negative or zero balance.

The employer's account balance as of the computation date is expressed as a percentage of the employer's average taxable payroll. The assigned rate depends on the percent of the balance. In order to maintain an account balance roughly corresponding to an employer's potential liability for benefits, higher rates are assigned to lower percentages of balance. Thus, increases in the annual payroll and depletion of the account through payment of benefits during the past fiscal year will reduce the balance and result in a higher contribution rate.

If a contributory employer has a negative balance, a portion of that negative balance could be removed from the employer's account and charged to the mutualized account. For this to occur, the employer's account must meet the requirements set forth in ORC Section 4141.24(A)(2). The following examples show how contribution rates are established according to the employer's percent of balance:

## Example of Positive Balance

Employer A's account has a previous balance plus total contributions amounting to \$100,000 and benefit charges of \$10,000, leaving a positive balance of \$90,000. The average annual payroll is \$1,000,000; the percent of balance (\$90,000 divided by \$1,000,000) is positive 9 percent. On the basis of this ratio, the employer's normal experience rate will be 1.1 percent for the ensuing year (see the Rate Schedule, below).

## Example of Negative Balance

Employer B's account has a previous balance plus total contributions amounting to \$10,000 and benefit charges of \$14,000, leaving a negative balance of \$4,000. The average annual payroll is \$100,000; the percent of negative balance (\$4,000 divided by \$100,000) is negative 4 percent. This employer's experience rate for the ensuing year will be 5.5 percent (see the Rate Schedule, below).

## Rate Schedule

*ORC Section 4141.25(A)(3)*

<b>Negative Balance</b>	<b>Experience Rate</b>
20.0% or more	6.5%
19.0-19.99	6.4%
17.0-18.99	6.3%
15.0-16.99	6.2%
13.0-14.99	6.1%
11.0-12.99	6.0%
9.0-10.99	5.9%
5.0-5.99	5.7%
4.0-4.99	5.5%
3.0-3.99	5.3%
2.0-2.99	5.1%
1.0-1.99	4.9%
0.01-0.99	4.8%

  

<b>Positive Balance</b>	<b>Experience Rate</b>
0.0-0.99	4.7%
1.0-1.49	4.6%
1.5-1.99	4.5%
2.0-2.49	4.3%
2.5-2.99	4.0%
3.0-3.49	3.6%
3.5-3.99	3.5%
4.0-4.49	3.3%
4.5-4.99	3.0%
5.0-5.49	2.8%
5.5-5.99	2.5%

<b>Positive Balance</b>	<b>Experience Rate</b>
6.0-6.49	2.2%
6.5-6.99	2.0%
7.0-7.49	1.8%
7.5-7.99	1.6%
8.0-8.49	1.4%
8.5-8.99	1.3%
9.0-9.49	1.1%
9.5-9.99	1.0%
10.0-10.49	0.9%
10.5-10.99	0.7%
11.0-11.49	0.6%
11.5-11.99	0.5%
12.0-12.49	0.4%
12.5-12.99	0.3%
13.0-13.99	0.2%
14.0 or more	0.1%

### **Delinquency Rate**

*ORC Section 4141.26(B)*

Every employer is required to submit wage information each calendar quarter. This wage information is used to calculate the contribution rates for the next year. The rate is based on information filed for quarters prior to the computation date, which is the first day of July of each year. Rate notices are calculated and issued no later than December 1. For the department to be able to complete the calculation, the law requires that the department must have received all information for the quarters prior to the first of July, no later than the following first of September.

**Failure to properly submit all necessary wage information results in a mandatory assignment of a rate equal to 125 percent of the maximum experience rate.** The statute provides, in essence, a 30-day grace period for the submission of the delinquent wage information. It begins with the mailing of the rate notices; these are sent no later than the first of December.

### **Penalty Rate**

*ORC Section 4141.26 (B)(2)*

If the employer files the necessary wage information within 18 months from the beginning of the year for which the rate is to be effective, the rate shall be revised to 120 percent of the rate which would have applied if the employer had timely furnished the wage information.

### **Contribution Rate Notice**

*ORC Section 4141.26*

No later than the first of December of each calendar year, employers liable under Ohio law will receive a notification of the contribution rate they will be required to pay throughout the ensuing calendar year. This notice will set forth all the factors upon which the rate of each individual employer was computed. If the employer believes the rate was not calculated in accordance with the facts and the provisions of the law, the employer has 30 days from the date of mailing the rate notice in which to file a request for reconsideration.

### **Tax Appeals**

*ORC Section 4141.26*

An employer may appeal any determination of liability or tax rate by filing a written request for reconsideration with ODJFS within 30 days after the date such determination was issued. The request for reconsideration must be in writing, setting forth the employer's reasons for appealing the original determination.

Appeals may be filed by any of the following methods: by mail to Unemployment Tax Appeals, P.O. Box 182830, Columbus, Ohio 43218-2830; by fax to (614) 752-4952; by email to [UITaxAppeals@jfs.ohio.gov](mailto:UITaxAppeals@jfs.ohio.gov); or by using [eric.ohio.gov](http://eric.ohio.gov).

Following the ODJFS reconsideration, an appeal to the Unemployment Compensation Review Commission (UCRC) may be filed. Further appeal to the courts may be filed following the UCRC's decision. In every case of tax liability or rates, appeals must be filed within 30 days after a decision is issued. The tax appeals deadline should not be confused with the deadlines for appeals of benefit claims, which must be filed within 21 days, or for exceptions to benefit charges, which must be filed within 15 days.

A request for reconsideration or other appeal does not act as a stay for the purposes of reporting and paying contributions, interest and forfeitures.

# Mutualized Account and Tax

## Mutualized Tax

*ORC Section 4141.25(B)*

The law provides for the establishment of a “mutualized account” separate and apart from the accounts of the individual employers. The proceeds of the mutualized tax are credited to this account and not the account of the employer. At the same time, the mutualized tax is deposited in the Unemployment Insurance Trust Fund and is used solely for the payment of benefits.

The primary purpose of the mutualized account is to maintain the fund at a safe level and recover the costs of benefits paid to claimants that are not properly chargeable to individual employers. These costs are recovered and the money restored to the trust fund through the mutualized tax levied on all contributory employers.

The mutualized account is credited with the proceeds of the mutualized tax and with all positive balances remaining in employers’ accounts which have been closed and, as of the computation date, inactive for a period of seven years.

The mutualized account is charged with benefits not properly chargeable to contributory employers, that portion of negative balances which are removed from the accounts of the individual employers, and all negative balances remaining in employers’ accounts which, as of the computation date, have been closed and inactive for seven years.

If the cumulative charges to the mutualized account exceed the credits as of any computation date, then the amount of the excess charges is recovered in the following

tax year by the mutualized tax. To arrive at the tax, the excess charges are divided by the aggregate taxable payroll of all contributory employers and the resulting percentage rounded to the nearest 10th of one percent, up to a maximum of five-tenths of 1 percent (.005).

Reimbursing nonprofit and public employers (explained in a following section) do not pay mutualized tax or federal tax and cannot have any of their charges mutualized. The prohibition against “mutualizing” a reimbursing nonprofit or public employer’s charges is set forth in ORC Section 4141.241(B)(1)(b).

## Minimum Safe Level

*ORC Section 4141.25(B)(4) and (6)*

If the Unemployment Insurance Trust Fund is either less or more than a certain minimum safe level, contribution rates are adjusted upward or downward, accordingly. The additional taxes paid as a result of the minimum safe level increase are credited 50 percent to the mutualized account and 50 percent to the employer’s account. “Minimum safe level” is defined as an amount equal to two standard deviations above the average of the adjusted annual average weekly unemployment insurance benefit payment from 1970 to the most recent calendar year prior to the computation date, as determined by ODJFS. To determine the adjusted annual payment of unemployment insurance benefits, the director first must multiply the number of weeks compensated during each calendar year beginning with 1970 by the most recent annual average weekly unemployment insurance benefit payment and then compute the average and standard deviation of the resultant products.

# Common Rate Groups

## Common Rate Groups

*ORC Section 4141.24(J); OAC Rule 4141-15-05*

Two or more contributory employers may establish a common rate group whereby each member in the group would share a common contribution rate. To establish a common rate group, each employer must apply in writing no later than December 31 of the year preceding that for which the common rate is to apply. The application must contain the names, addresses, and UI account numbers of all the employers applying for the common rate and a statement explaining the ownership common to each applicant.

Each applying employer must:

1. Be eligible for an experience rate based on its own individual experience and
2. Have a positive balance in its account and
3. Be owned and controlled directly or indirectly by the same interest.

The common rate will be determined by consolidating all of the experience factors of the group members. Each employer will still be responsible for reporting and paying contributions on its employees. Each employer's account will be maintained separately.

Once established, the common rate group will remain in effect until one of the members is no longer eligible or until one of the employers requests that the group be discontinued. The director may discontinue the use of the common rate if the group or one of its members fails or neglects to comply with Ohio law and department rules.

Employers desiring to form a common rate group should obtain full details from the ODJFS Contribution Section prior to filing the required applications.

A TPA may submit an online common rate group application for authorized employers by using the Employer Resource Information Center at [eric.ohio.gov](http://eric.ohio.gov).



# Nonprofit and Public Employers

## Nonprofit Employers

*ORC Section 4141.241*

Nonprofit organizations established and operated exclusively for charitable, scientific, literary or educational purposes become subject to the Ohio unemployment insurance law on a mandatory basis. Such organizations are, however, exempt from paying the federal tax used to pay the administrative costs of the program. To obtain this status, they must establish (by copy of a ruling from the Internal Revenue Service) that they have been held exempt from income tax under Section 501(c)(3) of the Internal Revenue Code.

Nonprofit organizations determined to be liable become “contributory” employers. Such organizations have the option of becoming reimbursing employers and liable for payments in lieu of contributions or “reimburse” the state for benefit charges on a dollar-for-dollar basis.

The decision to elect reimbursing status is one that must be made by the organization. As a contributory employer, benefit costs are limited to the highest rate provided in the law. Thus, if the organization’s employee turnover rate is high or is seasonal in nature, benefit costs could be very high and the limited liability afforded by being a contributory employer would be the better course of action. On the other hand, if the organization has little turnover of employees and is not likely to incur much in the way of benefit costs, then the reimbursing status would seem more desirable. The following material describes the steps to be taken to become a reimbursing employer.

To register your account as reimbursing or to convert your account to/from reimbursing, please visit [eric.ohio.gov](http://eric.ohio.gov).

## Notice of Election by Nonprofit Organization

*ORC Section 4141.241(A)*

Nonprofit organizations must file a written notice of election for reimbursing status with ODJFS within 30 days after the mailing date of the Determination of Employer’s Liability and Contribution Rate Determination. New employers wishing to elect reimbursing status and registering the new account online, may request Reimbursing status at that time and will be asked to provide backup documentation as described below.

A nonprofit organization, which has been paying contributions, may change to reimbursing status by filing a written notice with the director no later than 30 days prior to the beginning of any calendar year.

After the timely receipt of the written request for reimbursing status, the department will mail a Notice of Election (Form JFS20116) which must be completed and returned to the department within 30 days of its mailing date. Attached to this form must be copies of the following:

1. Resolution by the organization’s governing body (trustees or directors) authorizing the election action; and
2. Letter of exemption from the Internal Revenue Service granting exemption from income tax under Section 501(c)(3) of the Internal Revenue Code.

On the form itself, the total covered wages (the taxable wages paid to each individual) for the four completed calendar quarters immediately preceding the date of the notice or election must be entered and totaled.

The form must be signed by an authorized official. Correspondence will be returned to the organization indicating acceptance or rejection of the election. If accepted, the correspondence will indicate the effective date of the election and amount of required bonding. If rejected, an explanation will be furnished. The organization may appeal the finding of nonacceptance.

## **Bonding**

*ORC Section 4141.241(C)*

After the election notice is accepted, the organization has 30 days to file the required bonding with the department. Required bonding is equal to three percent of the four calendar quarter wages shown on the election form. If less than four quarters of wage information is available, the department will estimate the bonding required.

The bonding may be in the form of a security purchased from an insurance company, in the form of a deposit of approved governmental bonds or notes (federal, state or Ohio municipal) or other forms of collateral security approved by ODJFS. Bonds must be registered to the owner with an attached assignment to the department. Any interest earned on the bonds is paid to the organization as it becomes due unless the organization is in default to the department.

## **Monthly Billings**

*ORC Section 4141.241(B)*

Reimbursing employers will be billed once each month for the amount of benefits paid to their former employees minus any credits.

The JFS 20156, "Reimbursing Employer's Monthly Statement," will indicate the total amount charged to the employer during the month listed. These billings must be paid by the last day of the month in which the statement was received, or the posted bonding will be invoked to recover the default in payment. Default in payment also can cause the organization to lose its status as a reimbursing employer. The employer can file an exception to the amount billed on the basis of an accounting error, within 15 days,

but cannot use the billing notice as a basis for questioning a claimant's entitlement to benefits.

If not paid when due, such billings will bear interest at the annual rate of 14 percent compounded monthly.

If an employer wishes to file an exception to any of the totals shown on any billing notice, the department must be notified in writing. When writing to the department, the employer should give the reason(s) for such action and specify the total(s) to which exception is taken.

To pay your monthly statement online, visit [eric.ohio.gov](http://eric.ohio.gov).

## **Quarterly Reporting**

*ORC Section 4141.241(B)*

In addition to the monthly statement, each reimbursing organization must submit a quarterly Wage Detail Report for the purpose of reporting employee wage information. The report will be used to collect employee wage information that will be used for income and eligibility verification for unemployment insurance and other state and federal entitlement programs. The report must be filed no later than the last day of the first month following the close of the calendar quarter for which the report is being filed.

Detailed instructions on how to complete the Wage Detail Report may be found under "Guidelines for Completing Report."

## **Mandatory Electronic Filing**

*ORC 4141.20; OAC 4141-11-01*

Effective January 1, 2018, employers are required to file their quarterly unemployment insurance tax reports electronically via one of the following methods.

### **Internet Filing**

Employers with fewer than 200 employees who have access to personal computers should report online using [eric.ohio.gov](http://eric.ohio.gov) or the Ohio Business Gateway at [business.ohio.gov](http://business.ohio.gov).

If you have questions about online reporting or need assistance, contact the ERIC System Support Section at (614) 466-2319, extension 22484.

### **Electronic Wage Reporting**

Employers with more than 200 employees should report wage information electronically through ERIC or the quarterly wage reporting tool (QWRT). The Interstate Conference of Employment Security Agencies (ICESA) format is the only acceptable format for Ohio's electronic wage reporting. Wage information reported electronically will go directly into data processing, reduce the possibility of errors in report handling, and protect the security of confidential personal information submitted by employers. Contact the Electronic Wage Reporting Unit for a copy of the "Ohio Employer's Guide to Electronic Wage Reporting" or to secure additional information at (614) 466-2319 ext. 22490.

### **Telephone Filing**

Employers who had no employees and paid no wages during a quarter can file their reports for that quarter via an Interactive Voice Response (IVR) telephone system by calling 1-866-44UC TAX (448-2829). The call is free and no paper filing is required. To file by telephone, an employer must have its ODJFS employer number and federal employer identification number (FEIN). If you have any questions about IVR telephone reporting or need assistance, contact the Contribution Section at (614) 466-2319.

### **Group Accounts**

*ORC Section 4141.241(D); OAC Rule 4141-37-10*

Two or more nonprofit reimbursing employers may establish a group account for the purpose of sharing the costs of the program. To establish such an account, a joint application must be filed on the JFS 20121, "Application to Form or Join a Reimbursing Group Account." A group representative or agent must be appointed by the applicant organization. The agent will be billed and expected to pay the benefit charges made to the group account.

The surety bonding of the group may be in the form of one bond for the entire group or individual bonding. Once established, the group account must remain in effect for two years; however, members may be added or withdrawn with the consent of all other members. After two years, the account may be disbanded or individual members may withdraw by their own action.

Organizations desiring to establish a group account should obtain full details from the department prior to filing the required joint application.

### **Public Employers**

*ORC Section 4141.242*

Employees of the state of Ohio, its political subdivisions and their instrumentalities are covered by Ohio's UI law. Eligibility for unemployment benefits is determined for government employees the same way it is for other employees. Government agencies are billed monthly for benefit costs, and late payments will bear interest at the annual rate of 14 percent compounded monthly.

# Benefit Payment Provisions - Explanations

## Right to File for Consideration of Benefits

*ORC 4141.28(B), OAC 4141-27-01*

An individual can file an application for determination of benefit rights if he or she had Ohio employment as defined in Ohio Revised Code Section 4141.01 or is physically present in Ohio at the time of the application.

A person generally becomes eligible for unemployment insurance when:

1. The person earned enough wages and worked enough weeks in covered employment during the base period to meet the requirements of law; and
2. The separation from employment is not the fault of the person who is unemployed; and
3. The person is able to work, available for work and actively seeking suitable work, or has a valid waiver of the work search requirements.

If benefits are approved, a weekly benefit amount will be established based on the amount of base period weeks, wages and qualified dependents established as applicable.

If approved, benefits are payable during the next 52 weeks, called the "benefit year." The terms "base period" and "benefit year" are important. Their significance is described below.

## Base Period

*ORC Section 4141.01(Q)(1)*

"Base period" means the first four of the last five completed calendar quarters immediately preceding the first day of an individual's benefit year. Only wages earned or paid to individuals in covered employment in the base period can be used in determining benefit rights.

## Alternate Base Period

*ORC Section 4141.01(Q)(2)*

If an individual does not have sufficient qualifying weeks and wages in the base

period to qualify for benefit rights, his or her base period shall be the four most recently completed calendar quarters preceding the first day of the individual's benefit year. Such base period shall be known as the "alternate base period."

## Benefit Year

*ORC Section 4141.01(R)(1)*

The 52-consecutive-week period that begins on the Sunday of the week the individual files a valid application is called the "benefit year." The benefit rights established by the allowed application are in effect throughout the benefit year. Only claims for benefits filed for weeks within the benefit year can be allowed.

## Within the Benefit Year

The claimant must file a separate claim for each successive week of unemployment. Each claim is examined on its own merits. The first claim for which the claimant is found eligible is the waiting week. A waiting week is required to be filed, but will not be payable. (For more about waiting weeks, **see page 32.**) If the claimant meets all of the eligibility conditions with respect to each subsequent calendar week claimed, benefits will be paid by either debit card or by direct deposit into his or her bank account for each week that the claimant has been determined eligible for benefits. If a claim for any week is disallowed, no benefits can be paid for that week. If a claimant returns to work and later becomes unemployed, he or she may reopen the existing claim.

If determined eligible, the claimant may receive benefits until benefit rights are exhausted or until the benefit year comes to an end. The claimant will not be eligible for benefits again until/unless he or she has worked in covered employment in a new base period for a sufficient length of time and earned enough wages to qualify for benefit rights in a new benefit year.

# Filing the Application

*ORC Section 4141.28(A), 4141.28(B)  
and OAC 4141-27-01*

To file a new application for Ohio unemployment benefits, or to restart an existing Ohio claim, the claimant can:

- File online at **unemployment.ohio.gov** for immediate claim service. Access the website 24 hours a day, 7 days a week. Limited service may be available while our system is being updated nightly. Check the website for available service. Local libraries and OhioMeansJobs centers have computers available for the public's use.
- File by telephone at 1-877-OHIOJOB (644-6562). Telephone hours are 8 a.m. to 5 p.m., Monday through Friday (except holidays). Peak call times are Monday and Friday. For faster service, applicants are instructed to call on Tuesday, Wednesday or Thursday, or file online. Applicants are asked to have paper and a pencil ready. For TTY service call: 1-888-642-8203.

With either method of filing, the applicant is required to furnish the agency with personal data, such as his or her correct name, address, and Social Security number. The applicant's Social Security number is verified with Social Security Administration records.

The applicant will need to provide work history, the reason for separation from employment, dependency information and certification. In the work history portion of the application, the applicant may be requested to furnish his or her work history with each employer including the business name and payroll address of each employer, the date hired, the date separated and the reason for separation.

## **Purpose of the Work History**

ORC Section 4141.28(B)

After the unemployed worker files an application for unemployment benefits, the work history listed by the applicant is used to identify the employers who will be required to provide separation and earnings information.

## **Dependency Information**

*ORC Section 4141.30(E)*

When filing an initial application, information is collected regarding a claimant's dependents. According to Ohio law, a dependent can be a spouse and/or child, step-child or adopted child for whom the claimant provided more than half of the support during the 90-day period preceding the claimant's benefit year beginning date.

Children 18 or over may be allowed as dependents only when they are unable to work because of permanent physical or mental disability.

If claiming dependents, the applicant is required to furnish the Social Security number of his or her spouse and any children claimed. The Social Security numbers for all claimed dependents are verified with the Social Security Administration. In addition, the spouse's Social Security number is checked against department records for an overlapping benefit year.

In some cases, the applicant may be required to present documentary evidence such as marriage or birth certificate, or medical evidence in the case of disabled children.

# Determination of Benefit Rights

## Reason for Unemployment

*ORC 4141.28(B) & OAC 4141-27-04(A)*

Claimants are required to report the reason for their unemployment. If a claimant is filing a new claim for benefits and the reason is disqualifying, the claimant's application will be disallowed. If the claimant is reopening an established claim and the reason for separation is found to be disqualifying, the claimant's benefits will be suspended until other re-qualifying requirements are met (see "Duration of Suspension" on page 29).

For a description of disqualifying reasons for separation, the type of suspension imposed in each, and the requirements needed to re-qualify, see "Required Separation Information" on page 28.

## Valid or Allowed Application

*ORC 4141.28(D)*

To allow an application, the department must have facts that establish that the claimant was unemployed at the time of filing and had at least 20 qualifying weeks of employment in the base period with the required average weekly wage. When establishing a new claim after a previous claim has expired, a claimant must have at least six weeks of covered employment and earnings equal to three times the average weekly wage established in that prior benefit year. (See the definition of "Average Weekly Wage" on page 26). In addition, the claimant's reason for separation from his or her most recent six weeks of employment must be non-disqualifying. The claim will be disallowed if the worker quit without just cause or was discharged with just cause. The claimant must also be a citizen of the United States or a legally admitted alien (see "Aliens" on page 33).

The department will verify that the claimant does not have a current application on file that could be reopened.

## Unemployed at the Time of Filing

*ORC 4141.01(M) and ORC 4141.01 (N)*

A claimant is considered unemployed when he or she earns no wages or earns less than the weekly benefit amount in the week that the application was filed. A claimant also is considered unemployed if, before filing the application, he or she was separated permanently, indefinitely, or for a definite period of not less than seven days. If the claimant is unemployed, the application can be allowed and benefit rights determined even if later in the week the claimant returns to work and earns wages equal to or in excess of the weekly benefit amount. When this happens, the week would be disallowed but benefit rights will have been established and will be available throughout the benefit year, in the event of another layoff.

## Qualifying Week

*ORC Section 4141.01(O)(1)*

A qualifying week is a week in which an employee earned, or was paid, some wages (regardless of the amount) in covered employment. The number of qualifying weeks that can be established in a calendar quarter cannot exceed the number of weeks in the quarter (usually 13).

## Benefit Rights

*ORC Sections 4141.01(D) and 4141.28*

If it is determined that the applicant is unemployed and has the necessary 20 qualifying weeks with the required average weekly wage (see page 26), the department will proceed to determine the claimant's benefit rights, which include the average weekly wage, the dependency class, and the beginning date of the benefit year. If the claimant quit without just cause or was discharged with just cause, no benefit rights will be established.

## Dependents

*ORC Section 4141.30(E), ORC 4141.30(A)(3)*

The law provides that an individual must be assigned one of the dependency classes listed below:

Class	Number of Dependents
A	None
B	One or two
C	Three or more

For a dependency class other than A, the claimant must have sufficient wages and a dependent spouse, or dependent child, or both as defined in the next paragraphs.

A dependent spouse is a legally married person living with the claimant for whom the claimant provided more than one-half the cost of support during the past 90 days or for the duration of the marital relationship if it existed for less than 90 days, and who, during such period, did not have an average weekly income in excess of one-fourth of the claimant's base period average weekly wage.

A dependent child is a child, step-child, or adopted child under 18 years of age; or 18 or over when the child is unable to work because of permanent physical or mental disability, for whom the claimant provided more than one-half the cost of support during the past 90 days, or for the duration of the parental relationship if it existed less than 90 days. If both spouses qualify for benefits and their benefit years overlap, only one of them may qualify for a dependency class other than A.

The claimant's assigned dependency class appears on the front of the determination, and the above explanations are included in the "Allowed Application Definitions" on the back of the determination. Qualified dependents can increase a weekly benefit amount as law provides.

## Average Weekly Wage

*ORC Section 4141.01(O)(2) and (R)(3)*

The average weekly wage is the average weekly amount the claimant earned in covered

employment during his or her base period (see page 23). The average weekly wage is determined by dividing an individual's total wages for all qualifying weeks during the base period by the number of qualifying weeks. If the computation results in an amount that is not a multiple of one dollar, the amount must be rounded to the next lower multiple of one dollar.

There is no minimum weekly earning requirement for the individual qualifying weeks; however, the base period average weekly wage must equal or exceed 27-½ percent of the statewide average weekly wage<sup>1</sup>. Thus, individuals with low wages in some weeks can qualify when higher wages in other weeks result in the required average weekly wage.

## Weekly Benefit Amount

*ORC Section 4141.30(B), ORC 4141.01(P)*

The weekly benefit amount is the insurance an individual may receive for a week of total unemployment and equals the lesser of 50 percent of the average weekly wage or the annually established maximum benefit level, (rounded down to the nearest whole dollar amount).

Dependency Class A will be assigned if there are no dependents or if all of the dependents have been disallowed, if the spouse has an overlapping benefit year with allowed dependents, or if there are dependents claimed but base period wages are insufficient to qualify for a higher weekly benefit amount.

## Number of Benefit Weeks

*ORC Section 4141.30(D)*

After the weekly benefit amount is computed, the department must determine the number of benefit weeks to which the claimant is entitled. A claimant is allowed 20 benefit weeks for the first 20 qualifying weeks in the base period and one additional benefit week

---

<sup>1</sup> The statewide average weekly wage is calculated once a year based on the 12-month period ending June 30 and is rounded down to the nearest dollar. Increases or decreases in the amount of wages required for individuals to have a valid application are effective the following January 1.

for each qualifying week above the minimum of 20. This rate of increase is continued up to a maximum of 26 benefit weeks, as shown below:

Qualifying Weeks	Benefit Weeks
20	20
21	21
22	22
23	23
24	24
25	25
26 or more	26

### Total Benefits

*ORC Section 4141.30(D)*

To determine the total benefits payable to a claimant within a benefit year, the department must multiply the weekly benefit amount by the number of benefit weeks. For example, a claimant who has 20 qualifying weeks in the base period and a weekly benefit amount of \$120 will have total benefits of 20 times \$120 or \$2,400. This is the total amount that the claimant is eligible to collect effective with the beginning of the benefit year.

In this example, if this claimant remains totally unemployed, total benefits will be exhausted at the end of 20 weeks. If the claimant is partially unemployed and is not paid the full weekly benefit amount, total benefits will be reduced at a slower rate, and partial payments will continue for more than 20 weeks until total benefits are exhausted or the benefit year ends.

### Obtaining Separation Information for Determination Purposes

*ORC Section 4141.28(B) and (C), 4141.18, 4141.24 and 4141.29 (A)(4)(a)(i)*

After a claimant applies for benefits, the claimant's most recent employer will receive a "Request to Employer for Separation Information." **When you receive a "Request to Employer for Separation Information," you must respond within 10 business days.** You can respond electronically using the Ohio Job Insurance (OJI) system, SIDES or SIDES E-Response, or you can respond using paper. To ensure accuracy and to protect the security of confidential, personal

information, ODJFS strongly encourages employers and TPAs to respond electronically. If you elected to receive correspondence via email, you will be expected to log into OJI via [unemployment.ohio.gov/EmployerChoice.html](http://unemployment.ohio.gov/EmployerChoice.html) and open the "Request to Employer for Separation Information" item in the Correspondence inbox. If you would like to use SIDES or SIDES E-Response, visit [info.uisides.org](http://info.uisides.org). If you elected to receive correspondence via U.S. mail, you will be sent a paper form.

To determine benefit eligibility correctly, ODJFS needs details regarding the claimant's reason for being unemployed. In addition to requesting specific details about why the claimant is no longer working for a business, this request also asks for relevant company policy and the worker's record of acknowledgment and/or receipt of the company policy. The request form also provides for the reporting of vacation pay, severance pay, holiday pay, etc. **Employers and TPAs who repeatedly fail to respond promptly and adequately to requests for information regarding unemployment claims can be charge for any benefits that are ultimately found to be ineligible.** To learn more, visit [jfs.ohio.gov/factsheets/UlemployerBenefitResponsibilities.stm](http://jfs.ohio.gov/factsheets/UlemployerBenefitResponsibilities.stm).

- Employer separates less than 50 employees within a seven-day period. When the employer separates less than 50 employees within a seven-day period, to properly determine benefit eligibility, the department will send the most recent employer a request for separation information.
- Employer separates, within a seven-day period, 50 or more employees due to lack of work. An employer who separates 50 or more employees within a seven-day period due to lack of work is required to notify the department at least three working days prior to the first day of the mass layoff. This allows ODJFS staff to obtain advance information from employers regarding the "lack of work nature" of the separation. The employer



will be asked to provide the start and end date of the layoff and once verified by the agency that the claimant will return to work within 45 days, the active search for work requirement will be waived and labor exchange registration will not be required. To expedite processing employers submit a list of income payments that may be deductible from unemployment benefits (such as holiday and vacation payments).

To report a mass layoff, an employer may call Technical Services at 1-866-733-0025 or email [UCTECH@jfs.ohio.gov](mailto:UCTECH@jfs.ohio.gov). Employers must include the following information: business name, UI/FEIN number, contact person, phone number, number of individuals to be laid off or separated, last day worked, and return to work date (if returning). Please indicate if holiday, vacation and/or severance pay will be provided.

An instruction sheet will be emailed to the employer for distribution to affected workers. This instruction sheet provides a mass layoff number, for quick and accurate processing of benefit applications, and directions for when and how to file for unemployment benefits.

Employers and their employees may jointly request a waiver of work search requirements associated with a specific layoff. If a mass layoff application is filed for a temporary shutdown for a purpose other than inventory or vacation, all of the following conditions must be met for the waiver to be allowed:

- The employer and the individuals affected by the layoff must jointly request the waiver.
- The employer must attest that the affected individuals will return to work within 26 weeks.
- The employer must prove that the return of workers to their existing jobs will promote productivity and economic stability.

Applications for the Extended Work Search Exemption may be requested from Technical Services at 1-866-733-0025 or by emailing [UCTECH@jfs.ohio.gov](mailto:UCTECH@jfs.ohio.gov).

## **Required Separation Information**

*ORC Section 4141.28(B)*

The most recent employer(s) for whom the claimant worked in six weeks of covered employment may be asked to report the reason why the claimant's employment was terminated. If the reason for separation was other than "lack of work," the employer is asked to furnish in detail the circumstances surrounding the separation. (For additional information regarding separations, see "Eligibility for Benefits," page 33.)

## **Labor Dispute**

*ORC Section 4141.28(D)(1), 4141.29(D)(1)(a)*

Whenever the unemployment of 25 or more individuals is due to a labor dispute, the department is required to hold a hearing to receive and consider testimony and evidence to determine potential eligibility for unemployment benefits. Questions regarding the hearing should be directed to the Labor Dispute Unit at 614-752-8419.

If unemployment is due to a labor dispute other than a lockout, benefits will be denied for as long as the unemployment is due to such dispute. If an individual became unemployed because of a labor dispute at a different factory, establishment or premises operated by his or her employer and there is no labor dispute involving any of the employees where the claimant was employed, the labor dispute disqualification is not applicable unless it is shown the claimant has helped to finance, is participating in, or is directly interested in the labor dispute at the other location operated by his or her employer.

If a claimant is laid off or otherwise separated before a labor dispute began at the place that the claimant was employed and the separation was not attributable to the dispute, the claimant's unemployment will be determined as due to lack of work, discharge or quit (according to the facts of the case) unless the claimant has a definite date of recall during the period of the labor dispute and fails to report for work. If a claimant, during the period of a labor dispute, secures other bona fide covered employment and later loses that

employment for non-disqualifying reasons, the claimant can become eligible for benefits, even though the dispute with the original employer is still in progress.

Whenever the department has reason to believe that the unemployment of 25 or more individuals relates to a labor dispute, the administrator shall, within five calendar days after their claims are filed, schedule a hearing concerning the reason for unemployment.

The department shall issue the hearing officer's decision within 10 calendar days after the hearing. The hearing officer's decision is final unless an application for appeal is filed with the UCRC within 21 days after the decision was mailed to all interested parties.

### **Disciplinary Layoff**

*ORC Section 4141.29(D)(1)(b)*

Benefits will be denied during the period of disciplinary layoff when a claimant has been given the layoff for misconduct in connection with the work. When this type of separation occurs, the employer must establish that the reason for the layoff amounted to misconduct and that it was connected with the job.

If the claimant does not return to work at the end of a disciplinary layoff and continues to claim benefits, the department must examine again the reason why the person continues to be unemployed, to determine whether it was caused by a quit, discharge, layoff, lack of work or other reason.

### **Quit Due to Family Obligations**

*ORC Section 4141.29(D)(2)(c)*

If a claimant quits to marry or quits because of marital, parental, filial or domestic obligations, benefits are suspended until the claimant obtains work with a covered employer, earns wages equal to one-half the average weekly wage or \$60, whichever is less, and becomes separated for a non-disqualifying reason from the new employment.

### **Duration of Suspension**

*ORC Section 4141.29(G)*

If it has been determined a claimant has quit work without good cause other than for domestic reasons, was discharged for just cause in connection with the work, refused without good cause to accept an offer of suitable work, refused or failed to investigate a referral to suitable work, knowingly made a false statement or misrepresentation or withheld information to obtain benefits, became unemployed because of commitment to any penal institution, or became unemployed because of dishonesty, benefit entitlement is suspended for the entire period of unemployment following such separation.

In order to remove the suspension, the claimant must fulfill the following conditions:

- Return to work in employment covered by an unemployment insurance law;
- Work in at least six separate weeks; and
- Earn or be paid wages equal to six times the average weekly wage needed to qualify for benefit rights<sup>2</sup>.

The requalifying employment need not be continuous and it may be accumulated over a period of time with more than one employer. The reason for separation from the subsequent employment will be examined to determine if the claimant can be found eligible.

### **Quit Without Just Cause**

*ORC Section 4141.29(D)(2)(a)*

A quit, other than for domestic obligations, if determined to be without just cause will result in the suspension of the claimant's benefit rights for the duration of the unemployment caused by the quit (see "Duration of Suspension," above). The reasons for quitting a job that are considered to be "quitting with just cause" include such things as: work injurious to the claimant's health; the claimant was physically unable to do the work (a medical statement may be required); the

---

<sup>2</sup> This requirement may change each January 1, based on the calculation of the statewide average weekly wage as described on page 26.

employer fails to meet the contract of hire in regard to wages, hours or other conditions; the employer fails to provide proper safety measures as required by law; or the claimant was required to perform work that violates or is contrary to accepted moral or legal standards.

When attempting to determine if the quit was for just cause, the department considers whether the claimant acted in a reasonable manner by notifying the employer of bad conditions, giving the new work a fair trial, requesting a leave of absence to regain health or adjust problems, talking with the employer about any problems, or whether he or she walked off the job without giving notice. The reasonableness of the claimant's action under the circumstances plays an important part in this determination. Generally, in cases where the claimant has voluntarily terminated his or her employment, the claimant must show just cause for leaving.

### **Quit to Accept Recall or Other Employment**

*ORC Section 4141.291*

An individual who quits employment to accept a recall by a former employer with whom the individual has substantial rights is not disqualified by accepting the recall.

An individual who quits employment to accept a recall by a former employer with whom the individual does not have substantial rights or quits to accept other covered employment can remove the disqualification for quitting the employment if he or she starts the new employment within seven calendar days and in the new employment works in three weeks and earns at least one and one-half times his or her average weekly wage or \$180, whichever is less, and is separated under non-disqualifying circumstances. If the claimant does not meet these special provisions, the suspension will be imposed.

### **Seniority Layoff**

*ORC Section 4141.29(D)(2)(a)*

An employee may elect to be laid off in place of an employee with less seniority with no disqualification when such practice is in

conformance with the employee's labor-management contract or agreement.

### **Discharge with Just Cause**

*ORC Section 4141.29(D)(2)(a)*

A claimant who is determined to have been discharged for just cause in connection with the work will have his or her benefit rights suspended for the duration of the unemployment caused by the discharge (see "Duration of Suspension" on page 29).

For a discharge to be for just cause in connection with the work, it must be established that the individual's work performance or conduct in connection with the work was such which an ordinarily intelligent person would regard a justifiable reason for discharging an employee (*Angelkovski v. Buckeye Potato Chips, Inc., et al*, 11 Ohio App. 3 d 159).

When the employer has initiated the termination of the claimant's employment, the employer must show just cause for the termination.

### **Commitment to a Correctional Institution**

*ORC Section 4141.29(D)(2)(d)*

Before a disqualification can be imposed under this section of the law, three factors must be present: the claimant must have been tried and sentenced by a judicial officer; the claimant must have been committed to a correctional institution; and the unemployment must have been caused by the commitment.

When it is determined that the claimant's unemployment was caused by his or her commitment to a penal institution, benefit rights are suspended for the duration of the unemployment caused by this separation ("Duration of Suspension" on page 29).

### **Refusal to Accept Work**

*ORC Section 4141.29(D)(2)(b)*

Benefits will be suspended for the duration of the unemployment caused by the refusal of an offer of suitable work when it is determined the refusal was without just cause (see "Duration of Suspension" on page 29 and

“Suitability of Work” on page 35). Whether the claimant had good cause for refusing the employer’s offer of suitable work depends on the circumstances of the case. For example, if an offer of work was made but the person could not accept it because he or she was injured in an accident, it would be held that such a reason was good cause, and no disqualification would be imposed for the failure to accept the offer. The claimant may, be disqualified for the period of the disability caused by the accident.

An employee may refuse an offer of work made by his or her regular employer when he or she is not required to accept the offer under the terms of a labor-management agreement. In such cases, a question may be raised as to the reason for the refusal and whether the claimant is fully available for work.

### **Refusal of a Referral to Work**

*ORC Section 4141.29(D)(2)(b)*

The claimant is also disqualified for the duration of the unemployment that is caused by the refusal to accept, or failure to investigate, a referral to suitable work (see “Duration of Suspension” on page 29 and “Suitability of Work” on page 35).

### **Separated Because of Dishonesty**

*ORC Section 4141.29(D)(2)(e)*

Two penalties are imposed when dishonesty is the reason for separation from employment.

1. When the reason for separation from the most recent employment on a new application for benefits is due to dishonesty in connection with the work, the application will be disallowed. If the reason for separation on an additional claim is due to dishonesty in connection with the work, benefit rights are suspended for the duration of the unemployment caused by the separation (see explanation of “Duration of Suspension” on page 29).

2. For all dishonesty separations, the weeks worked and wages earned (with the applicable employer) will be excluded from the calculation of the weekly benefit amount and total benefits payable (for the current and/or any future application filed by the claimant where that employer falls within the claimant’s base period).

### **Quit to Attend School**

*ORC Section 4141.29(A)(4)(f) and (D)(2)(a)*

When the reason for quitting employment is to attend school, the separation is considered disqualifying, and the claimant’s right to benefits is suspended for the duration of the unemployment caused by this quit (see “Duration of Suspension” on page 29).

Exception: A claimant may quit employment to attend school or training approved under the provisions of the Trade Adjustment Assistance (TAA) program, provided the work was not suitable employment. In these cases, “suitable employment,” as defined in ORC Section 4141.29(A)(4)(f), means “work of a substantially equal or higher skill level than the individual’s past adversely affected employment...AND wages for such work at not less than eighty percent of the individual’s average weekly wage, as determined for the purpose of the federal act.”

# Filing a Weekly Claim

Claimants must file a claim for each calendar week of unemployment to qualify for benefit payments. Under Ohio law, a week begins on Sunday and ends at midnight Saturday. After an application for determination of benefit rights has been filed, the claimant is mailed an information sheet that contains, among other items, detailed instructions for filing his or her weekly claims for benefits.

Claimants may file for benefits on a weekly or biweekly basis. To receive benefit payments weekly, the individual must authorize ODJFS to issue all correspondence electronically, rather than through the postal system.

## Registration

*ORC Section 4141.29(A)(3)*

An individual is considered to be registered upon filing an application for benefit rights, making a weekly claim for benefits, or reopening an existing claim following a period of non-reporting or of employment. This period of registration continues for three weeks, and each successive filing registers the individual for another three-week period. ODJFS has the authority to extend the registration period when good cause is established.

An individual may also register for unemployment benefits, and for work, in another state, a railroad claims office, the District of Columbia, Puerto Rico, the Virgin Islands or Canada.

## How a Weekly Claim is Filed

Claimants may file weekly claims online at [unemployment.ohio.gov](http://unemployment.ohio.gov). If the claimant does not have access to the internet, he or she may visit their local Library or OhioMeansJobs center, where computers are available for the public's use. Those with no ability to access the internet may call 877-644-6562 for assistance.

Claimants must answer questions regarding their eligibility for the week(s) being claimed. These questions include whether they were

physically/mentally able to work, available for work and actively seeking work, according to their work search instructions. Claimants also are asked to provide job contact information and to disclose whether they refused any offers of suitable work. Claimants who are required to seek work must identify each employer's name and address, method of applying for work, type of work sought, date of contact and outcome of each contact. In addition, claimants must list any earnings and/or income received during the week(s) claimed. A variety of weekly claim formats are used with varying questions based on the claimant's work search instructions (see "Actively Seeking Work" on page 33). All weekly claims filed are reviewed for potential issues.

## Waiting Week

*ORC Section 4141.29(B)*

Each claimant must serve a waiting period of one week. The waiting week is the first week in the benefit year that a claimant meets all qualifications of the unemployment insurance law. No benefits may be paid for the waiting week.

## Reopening a Claim

*ORC Sections 4141.01(F) and 4141.28(E)*

A claimant must "reopen" an already established claim when there is a separation from new employment, or after a period of non-reporting for reasons other than employment. At the time of application, the claimant must provide the reason why there was a break in claiming benefits. A second waiting week is not required.

If the break in reporting was due to a period of reemployment, any employer the claimant worked for since the previous filing must be provided. If found to be qualified, the claimant may continue to receive benefits under the existing claim until the total awarded benefits are exhausted, the established benefit year ends, or reemployment is again established.

## Eligibility for Benefits

To have any weekly claim allowed, including the waiting week, the claimant must be able to work, available for work, registered for job placement with the department's labor exchange (when required), and actively seeking work (when required). The reason for the unemployment must be non-disqualifying and the claimant must certify that no refusal of, or referral to, suitable work occurred. Following is a more detailed explanation of these eligibility requirements. (Also see "Earnings" and "Deductible Income" on page 41.)

### Aliens

*ORC Section 4141.29(J)*

Benefits cannot be paid to an alien, unless the alien has been lawfully admitted to the United States for permanent residence (immigrant), was lawfully admitted for the purpose of performing service (nonimmigrant), or was permanently residing in the United States under "color of law." The phrase "color of law" used in this way means that Department of Homeland Security has used its authority to allow a deportable individual to remain in this country indefinitely due to the individual's credible argument or their being part of a particular category of entrant.

### Able to Work

*ORC Section 4141.29(A)(4)*

To be considered able to work, the claimant must be physically able to accept and perform work of a suitable nature. If a person is ill and unable to work during one or more days of the normal work week, he or she will be considered unable to work and ineligible to receive benefits for that week. A worker who is no longer able to perform his or her regular work can become eligible for benefits if medical evidence can be furnished that will establish the person's ability to do other types of work performed in the area where he or she is seeking employment.

### Available for Work

*ORC Section 4141.29(A)(4)*

To be considered available for work, a claimant must be ready and willing to work any shift of any occupation that is in line with his or her prior training and experience. If the claimant sets up arbitrary restrictions as to acceptable hours, wages or conditions of employment to the extent that the restrictions limit the prospects of obtaining work, availability will be questioned and benefits may be denied for the week being claimed.

(See page 39, "Attending an Approved Training Course.")

### Actively Seeking Work

*ORC Section 4141.29(A)(3) , (4)(A)(iii) , (4)(b)(i), and (4)(d)(e)(f)*

ODJFS may require claimants to register for work with **OhioMeansJobs.com**, the state's online career and employment center, and to post a resume on **OhioMeansJobs.com**. In addition, most claimants are required to apply for jobs in their field with at least two separate employers each week, either in the locality where they earned their base period wages or in the locality where their type of work is normally performed.

The law requires claimants to keep detailed records of their work-search efforts, such as copies of applications, emails and resumes sent to employers, or confirmation of applications from employers or websites. Failure to provide proof of work-search efforts may result in a loss of benefits. This record may be recorded in the claimant's "Worker's Guide to Unemployment Compensation" book or in the **OhioMeansJobs.com** online "Backpack." It must be provided to ODJFS staff on request. Employers that are listed as a job contact for a claimant may be contacted for verification.

If ODJFS verifies that a claimant will return to work within 45 days, is in an approved training or school, is a member in good standing of a union with a hiring hall, or is part of a director-approved mass layoff of up to 26 weeks, the agency will waive the work-search requirement, and the claimant will not be required to register on **OhioMeansJobs.com**.

### **Attending an Approved Training Course**

*ORC Section 4141.29(A)(4)(c), 4141.29(D)(2)(b)(iii)*

A claimant enrolled as a trainee in an ODJFS-approved training course can fulfill the availability and active search-for-work requirement of the law by regular attendance and satisfactory progress in the course. While in approved training, a claimant will not be disqualified for refusing an offer of suitable work. Any qualified benefits paid to a claimant attending an approved training course that are paid after a refusal of suitable work, or failure to investigate a referral, will not be chargeable to the account of any contributory employer that would be otherwise chargeable as a result of the refusal or failure.

### **Disqualification of School and College Employees**

*ORC Section 4141.29(I)*

The law imposes a special "between terms" disqualification for college and school employees. They cannot be paid benefits for any week of unemployment that occurs between two successive academic years or terms or during any week of established and customary vacation or holiday period.

This disqualification applies to an individual who performs services in an academic year, term, vacation or holiday recess period, and has a contract or reasonable assurance of performing similar services for an educational institution in the following academic year, term or period immediately following the vacation or holiday recess. To exercise this disqualification, the educational institution must advise the department in writing that the claimant has a contract or reasonable assurance of reemployment following this type of separation.

If before or at the beginning of the next academic session it is determined that an individual has no contract or reasonable assurance of reemployment, he or she may file for retroactive benefits. School and college employees who performed service in other than an instruction, research or administrative capacity may be eligible for retroactive payments for each week that was denied solely because of the between term disqualification, provided that they are not reemployed and they meet all other eligibility requirements.

In order to collect retroactive benefits, weekly claims must have been filed on time during the period of unemployment.

### **Combining Educational and Non-Educational Employment**

*ORC Section 4141.29(I)(3)*

Qualifying weeks and wages earned with base period educational and non-educational employers may be combined to determine if the applicant has a total of 20 or more qualifying weeks of base period employment necessary to meet the requirements for an allowed application. The weekly amount of benefits payable is computed on the basis of the combined educational and non-educational employment and is referred to as the applicant's "combined weekly benefit amount." That amount of benefits is payable during periods when the applicant does not have reasonable assurance of educational employment and is otherwise eligible.

When the applicant has 20 or more qualifying weeks of base period employment with a non-educational employer (may or may not have been performed concurrently with the educational employer), the department will compute the weekly amount of benefits payable based solely on the non-educational employment. That amount of benefits may be paid to the applicant between terms, vacation periods and holiday recesses when benefits based on the combined educational and non-educational employment are not payable.

## **Suitability of Work**

*ORC Section 4141.29(E) and (F)*

In determining whether work that the claimant is seeking, or has refused to accept, is suitable work, the law provides that ODJFS must consider the degree of risk to the claimant's health, safety and morals; physical fitness for the work; prior training and experience; the length of unemployment; the distance of the available work from the claimant's residence; and the prospects for obtaining local work.

This section of the law also provides that a claimant cannot be required to accept new work if the position offered is vacant due directly to a strike, lockout or other labor dispute; the wages, hours or other conditions of the work offered are substantially less favorable to the individual than those prevailing for similar work in the locality; the work is at an unreasonable distance from the claimant's residence and travel to the place of work involves expenses substantially greater than those required for the claimant's former work, unless the expenses are provided for as a condition of being employed; or the person would be required to join a company union, or to resign from, or refrain from joining, any bona fide labor organization.

## **Reemployment Programs and Services**

*ORC Section 4141.29(A)(6), (A)(7), and (A)(7)(b)*

Claimants who are likely to exhaust their unemployment benefits may be selected to participate the Reemployment Services and Eligibility Assessment program. Selected claimants are required to participate in orientation session, a one-on-one assessment session, subsequent follow up session, and any reemployment services they are referred to as a condition of UI eligibility unless exempted for "justifiable cause."

The principal goal is to provide reemployment services to certain claimants through an "early intervention" process. That is, claimants who are unlikely to return to their previous job or occupation will be identified and given assistance early in their claims series. In addition, within eight weeks after the waiting week of a valid claim, claimants are required to complete reemployment activities to replace the system generated resume and maintain an active searchable resume in **OhioMeansJobs.com**. ODJFS may require additional activities to be completed.



# Earnings and Deductible Income

Earnings for work performed and income paid or payable while claiming unemployment benefits must be reported. Claimants can avoid possible delay of benefits, penalties and possible criminal prosecution by reporting earning and income information honestly, accurately and timely.

## Earnings during the Week and Deductions from Benefits (20 Percent Exemption)

*ORC Section 4141.01(H) and 4141.30(C)*

“Earnings,” as used in this paragraph, means gross wages or remuneration that are received or due to the claimant for performing a personal service with respect to the week being claimed. All such remuneration or earnings must be reported to the department including cases where the payment was made in some form other than cash, such as meals or lodging, or payment that is due but has not yet been paid to the claimant. This type of remuneration also includes pay for holidays, the profit from self-employment, jury duty or any public office pay. For agricultural and domestic workers, “earnings” means remuneration in the form of cash payments only. When a claimant has earnings of less than the weekly benefit amount with respect to the week being claimed, the part of the earnings that exceeds 20 percent of the weekly benefit amount is deducted from the benefit check for that week.

For example, if the claimant has a weekly benefit amount of \$400 and earnings in the week amounted to \$200, benefits for that week would be computed as follows:

Total earnings in week	\$200
Earnings exemption (20% of \$400)	- \$80
Earnings to be deducted	\$120

To calculate amount of benefits paid:

Weekly Benefit Amount	\$400
Earnings deduction	-\$120
Amount of benefits paid	\$280

Claimants must report gross earnings for each week in which it is earned even if they will be paid at a later date. Failure to report earnings and deductible income may subject the claimant to significant penalties under the fraudulent misrepresentation provisions of ORC Section 4141.35(A). (See page 37.)

## Deductible Income

*ORC Section 4141.31 and 4141.312*

There are other types of income or payments that a claimant may receive from employment that must be deducted from the weekly benefit. These other forms of income are not subject to the 20 percent exemption explained in the preceding item. The types of income that must be deducted in their entirety when they have been paid with respect to a week being claimed are listed below:

1. Payment in lieu of notice. This is a payment by the employer to compensate an employee for the employer’s failure to furnish a required or customary dismissal notice prior to the date of termination. The gross amount of such payment is deductible from unemployment benefits.
2. Wage loss benefits paid as a result of an Ohio Bureau of Workers’ Compensation determination, or similar class of payment paid under the authority of another federal or state law.
3. Periodic payment of pensions, retirement, retired pay, annuity or similar payments received under a plan maintained, or contributed to, by a base period or chargeable employer are deductible from unemployment benefits – if services performed for the base period or chargeable employer affected eligibility for, or increased the amount of, the retirement pay. Retirement payments made under the provisions of the Railroad Retirement Act of 1974 are deductible when the base period employer contributed to, or maintained, one of those pension plans.

Social Security benefits are not deductible from unemployment benefits (ORC Section 4141.312). No portion of a lump sum distribution from any pension plan or 401(k) is deductible.

4. Severance pay allocated by the employer or the department to week(s) of unemployment is deductible from unemployment benefits. Severance pay allocated by the employer to the last week or day of employment will only be deductible for that week and will not affect benefits beyond that week
5. Vacation pay allocated by the employer to week(s) the claimant takes time off from work for vacation purposes, including plant shutdowns. Pay for unused vacation entitlement that is paid immediately following termination of the employer-employee relationship is also deductible from unemployment benefits.

If deductible income payments are not specifically allocated to designated weeks under the terms of a labor management agreement, written policy, contract of hire, or employer with the right to do so, the agency can allocate that pay.

### **Income Not Deducted**

*OAC 4141-36-01, and ORC 4141.31(B), ORC 4141.31(D)*

Income that is not deducted includes income from most interest, dividends and investments when personal service is not involved; Social Security; drill or reserve pay from the National Guard or Armed Forces Reserve for attendance at a regularly scheduled drill or meeting; disability pensions to former members of the U.S. Armed Forces that are based on the nature and extent of the disability rather than a prior period of service; and payments from private unemployment plans such as supplemental unemployment plans that have been submitted to, and approved by, the agency.

### **Fraudulent Misrepresentation**

*ORC Section 4141.35 and OAC 4141-27-04*

Willful misrepresentation and nondisclosure for the purpose of obtaining benefits constitutes fraud, even though benefits have not actually been paid as a result of such misrepresentation. When fraudulent misrepresentation is discovered within four years after the end of an individual's benefit year, the ODJFS director shall issue a director's order and shall cancel the claimant's weekly claim(s) or his or her entire benefit rights if the misrepresentation was in connection with the filing of an application for benefits.

For each application for benefit rights and for each weekly claim canceled, the claimant shall be ineligible for two otherwise valid weekly claims for benefits that may be claimed within six years after the date the misrepresentation was discovered and be fined 25 percent of the total amount collected fraudulently in addition to the amount due for the overpayment. These ineligible weeks are identified in decisions on fraudulent issues as "penalty weeks."

If benefits are not repaid within 30 days after the director's order becomes final, interest will accrue at an annual rate of 14 percent compounded monthly on the total outstanding balance due. In the computation of interest, a fraction of a month shall be considered as a full month.

The director may take action, including but not limited to federal and state income tax return intercept (Treasury Offset Program), attachment and/or garnishment proceedings, to collect benefits that have been fraudulently obtained from the department as well as subsequent interest charges and court costs.

Fraudulent misrepresentation to collect unemployment benefits may be a criminal offense. In addition to provisions for administrative and civil action, the law also provides for fines, imprisonment or both for obtaining benefits to which an individual was not entitled.

## **Repayment of Overpayments**

*ORC Section 4141.35*

If claimants receive benefits they were not entitled to receive, they must repay those benefits. Repayments can be made via credit or debit card, or by sending a check, money order or cashier's check to the address below:

Ohio Department of Job and Family Services  
Attn: Central Administration, Finance Section  
P.O. Box 182059  
Columbus OH 43218-2059

Claimants must include their assigned claimant ID or Social Security number on the check or money order. The amount due must be paid in full within 45 days after the overpayment decision becomes final. Remaining balances will be certified to the Ohio Attorney General for collection, and future benefits may be offset to collect unpaid

balances. In addition, claimants' state income tax refunds can be intercepted as repayment. If ODJFS determines that an overpayment was the result of fraud and is not repaid by the due date, the claimant will receive a Treasury Offset Program Notice informing them that if repayment is not made within 60 days, the state can deduct their overpayment amount from their federal income tax refund. In addition, federal and state law require mandatory penalties for claimants who commit fraud. In addition to any other repayments and penalties, those committing fraud in Ohio also must pay a penalty equal to 25 percent of the benefits obtained fraudulently. This is in addition to the full repayment of benefits, ineligibility for future benefits and possible criminal prosecution.

For more information about repayment of overpayments, visit [unemployment.ohio.gov](http://unemployment.ohio.gov) or call 614-995-5691 and select option #3.

# Withholdings

## **Federal Income Tax Withholding**

*ORC Section 4141.321*

Unemployment benefits are taxable, and claimants must report them to the IRS. When an application is filed, claimants are asked if they would like federal taxes withheld from their benefits at the rate of 10 percent. For tax-filing purposes, ODJFS will send a 1099 form by January 31 of the year after benefits were paid.

To learn more about estimated taxes and how to pay them, contact the IRS.

## **Child Support Payment Withholding**

*ORC Section 4141.284*

The law requires child support payments to be deducted from unemployment benefits when certain conditions are met. For example, they must be deducted when ODJFS receives a withholding order from a county child support enforcement agency. If a claimant is required to pay child support and ODJFS has not received a withholding order, the claimant may choose to have child support withheld from benefit payments. This choice can be made at any time after filing the initial application by calling a processing center. Any choice will be canceled if ODJFS receives a withholding order.

# Seasonal Employment

The law provides that any employer who, because of climatic conditions and the seasonal nature of the industry, operates only during regularly recurring periods of 40 weeks or less in a period of 52 consecutive weeks may request that it be determined as a seasonal employer. If it is found to be seasonal, ODJFS must establish the seasonal period during which benefits can be paid.

## Seasonal Employer Definition

*ORC Section 4141.33(A)(2), OAC 4141-32-01(D)*

An employer is considered "seasonal" when ODJFS determines that the operations and business (with the exception of certain administrative and maintenance employees) are substantially all in a seasonal industry. Seasonal employment, for this purpose, does not include businesses open year round that offer temporary employment during certain seasons, such as department stores.

## Seasonal Employment Benefits

*ORC Section 4141.33(C)*

Fewer qualifying weeks are required for a valid seasonal application. All the employment with the seasonal employer must be within the employer's seasonal period. The number of qualifying weeks required is determined by the director and is based on the length of the season established for the employer involved. The director also determines the proportionate number of weeks that seasonal benefits may be paid. Benefits based on a seasonal claim, are payable only during the seasonal employer's seasonal period.

## Seasonal and Non-Seasonal Employment

*ORC Section 4141.33(D), OAC Rule 4141-29-02*

If the claimant has two or more base period employers, seasonal or non-seasonal, benefits will be determined as a regular Ohio UI claim. Weeks and wages earned in the base period must be sufficient to establish a regular Ohio UI claim. The weekly amount of benefits payable is computed based on the combined seasonal and/or non-seasonal employment and is referred

to as the combined weekly benefit amount.

Additionally, when the applicant has weeks of seasonal employment which are equal to or greater than 40 percent of the total weeks worked in the associated base period, a separate weekly benefit amount will be computed based solely on the seasonal employment earnings. When a written, verbal, or implied agreement (reasonable assurance) exist that the claimant will perform services in the same or similar capacity during the ensuing season, the amount of benefits based on seasonal employment may not be paid to the applicant between seasons. Benefits based on the non-seasonal weekly benefit amount may be payable during the between seasons period.

If the applicant is given reasonable assurance that he/she is returning to work in the same capacity, with the seasonal employer for the upcoming season, but is not offered the opportunity to return to work when the new season begins, he/she may be entitled to collect retroactive benefits previously denied during the employers off season.

Benefit charges for weeks of unemployment that occur outside the seasonal employer's seasonal period will be charged to the non-seasonal employer.

## Application for Seasonal Ruling

Any employer who claims to meet the requirements may direct a letter to the director requesting seasonal status. Requests should be directed to this address:

Ohio Department of Job and Family Services  
Tax and Employer Services  
P.O. Box 182830  
Columbus OH 43218-2292

In response, ODJFS will send an application for seasonal status, requesting the employer's (1) name; (2) state unemployment tax account number; (3) total number of workers in the

most recently completed season; (4) number of workers in the proposed seasonal industry in the most recently completed season; (5) number of workers who are in administrative and maintenance operations; (6) beginning and ending date of the proposed seasonal period; and (7) nature of the operations and business. This application must be submitted no later than 60 days prior to the start of the season for which seasonal status is requested.

If the application is approved, the employer is issued a written decision that will specify the season's starting date, the length of the season, the number of weeks of seasonal employment required for a valid seasonal claim, and the maximum seasonal benefits payable.

If the application is denied, the employer may appeal the ruling of the director within 30 days of the notice's mailing date.

If, upon reconsideration, the application is still denied, the employer may appeal to the UCRC. Such appeal must be filed within 30 days of the mailing date of the director's decision of reconsideration. The UCRC's decision then may be appealed to the Court of Common Pleas of Franklin County by filing a notice of appeal with the Clerk of Courts and the board within 30 days of the mailing date of the UCRC's decision.

# Out-of-State Claims

## Interstate Claims

*ORC Section 4141.28(A) and OAC Section 4141-31-01*

A claimant residing and seeking work in a state other than the state where he or she worked in covered employment, may still file a claim against the state where the work was performed.

All states, including District of Columbia, Puerto Rico, the Virgin Islands and Canada, take their own claims either by telephone or over the Internet. For a listing of the states telephone numbers and website addresses, go to **[unemployment.cmt.ohio.gov/interstate\\_info.html](http://unemployment.cmt.ohio.gov/interstate_info.html)**.

After completing the initial application, the claimant will contact the state in which he or she resides or seeks work and comply with that state's laws, and register with that state's employment service/labor exchange system to seek work when required.

## Combined Wage Claims

*ORC Section 4141.43(H), OAC 4141-35-06*

Individuals who have worked in covered employment during their base period in two or more states, the District of Columbia, Puerto Rico and/or the Virgin Islands may elect to combine employment covered by the various unemployment laws into one

claim, especially if that would enable them to qualify for benefits or to qualify for increased benefits. The unemployment law of the state responsible for paying the benefits on this type of claim will be used to determine the claimant's entitlement to benefits and the amount of benefits payable. All states whose wages were used to determine the claimant's entitlement to benefits will reimburse the state that makes the payments. To establish a combined wage claim, the applicant must apply for benefits with one of the states where the base period wages were reported.

When wage credits earned in Ohio are transferred to another state, the Ohio employer's account will be charged for its proportion of the benefits unless:

1. The Ohio employment would have been insufficient to qualify the individual for Ohio unemployment benefits; or
2. The Ohio contributory employer has filed a timely request for reconsideration to the charges and the claimant's separation has been determined by ODJFS to be disqualifying.

In these cases, charges to Ohio contributory accounts are transferred to the mutualized account.

# SharedWork Ohio Program

SharedWork Ohio is a voluntary layoff avoidance program that allows workers to remain employed and employers to retain trained staff during times of reduced business activity. Under a SharedWork Ohio plan, eligible employers reduce affected employees' weekly hours between 10 and 50 percent. The participating employees work the reduced schedule, and the Ohio Department of Job and Family Services pays them a prorated unemployment benefit.

## Example

ABC Company is approved for a SharedWork Ohio plan, which calls for a 20 percent reduction in hours. Bob works for ABC

Company and would have qualified for a weekly benefit amount of \$300 if under a full layoff. Under SharedWork Ohio, his benefit will be 20 percent of that, or \$60 a week.

The SharedWork Ohio program is not meant to be adopted indefinitely as an ongoing business practice, and law prohibits using it for seasonal or temporary employees. It also cannot supersede or conflict with other valid employment agreements.

Additional program information can be found at [jfs.ohio.gov/ouc/SharedWorkOhio](http://jfs.ohio.gov/ouc/SharedWorkOhio) or by calling 866-733-0025, Option 3.



# The Employer's Role in Benefit Procedures

## **Maintain Employment Records**

*ORC Section 4141.18; OAC Rules 4141-23-02*

The law requires each covered employer and non-covered employer to keep a true and accurate employment record of all his or her employees, including hours worked and wages paid, and to furnish this information to the department upon request. The employment record must be preserved and maintained for a period of not less than five years after the calendar year that remuneration is paid to employees.

## **Employment Record**

*ORC Section 4141.18; OAC Rules 4141-23-01, 4141-23-02, and 4141-23-03*

Accurate permanent employment and payroll records must be maintained by every employer who has one or more employees. These records must contain each employee's name and address, Social Security number, amount of gross earnings for each pay period before deductions for any purpose, date of payment and the amount of wages paid with respect to each separate pay period, the date(s) that services were performed for the employer, the date(s) hired or rehired or returned to work after a temporary layoff, the date that services were terminated and the cause of such termination, the time lost due to being unavailable for work, the character of the services performed by the employee, a division between covered and excluded employment when both such services appear in the same pay period, and the cash value of any remuneration paid instead of, or in addition to, cash wages. Payroll and employment records must be made available for audit at the employer's place of business during regular daytime business hours. When a business, or any part of a business, is discontinued the employer must advise the director of the location of the records.

## **Furnishing Information to the Department**

*ORC Section 4141.20 and 4141.24*

Employers must provide the department with all employment information the department needs to administer the law. Employers who receive information request forms from the department must complete and return them to the department or explain in writing why they are unable to do so.

Employers that fail to respond timely and adequately to the Request to Employer for "Separation Information" will receive a determination notice for each occurrence. After three occurrences in a calendar year the employer may be penalized. The employer may appeal any of the determinations within 21 days of the mail date indicated on the notice.

## **Use of Separation Information Submitted by Employer**

Request forms completed by employers are used to determine the reason for separation. If the claimant's services for the employer were not covered under the law, this should be noted on the form with an explanation as to the reason for non-coverage. The employer should be careful when giving the reason(s) for separation. If the reason is other than "lack of work," the employer must describe completely the circumstances surrounding the separation. This information will be used by the department to determine whether the claimant was separated under disqualifying or non-disqualifying circumstances.

## **Charges to the Mutualized Account**

*ORC Sections 4141.29(H) and 4141.24(D)*

The law provides that no contributory employer may be charged with benefits paid to an individual when the reason for the claimant's separation from such employment is determined to be disqualifying.

Additionally, the law provides that charges to the account of a base period contributory employer, with whom the claimant is employed part-time at the time the application for benefits is filed, shall be charged to the mutualized account when all of the following conditions are met:

1. The claimant also worked part-time for the employer during the base period;
2. The claimant is unemployed due to loss of other employment; and
3. The employer is not a reimbursing employer.

A reimbursing employer (nonprofit or public employer) cannot be relieved of charges except by court order.

### **Proportionate Charging of Benefits to Employer Accounts**

*ORC Section 4141.24(D)*

Charging provisions are on a proportionate basis. Under proportionate charging, each employer is charged an amount equal to the percentage of wages earned in that employment as related to the total wages earned in the base period for each benefit payment. For example, if the employer paid 75 percent of the base period wages, then 75 percent of benefits paid each week would be charged to that employer.

### **Monthly Summary of Charges to Employers**

*ORC Section 4141.24(D), OAC 4141-35-03*

Once each month, a Notice of Benefits Paid and Charged to Employer is mailed to employers. The notice is also accessible at [unemployment.ohio.gov](http://unemployment.ohio.gov). The notice will contain the claimant's name, Social Security number, date of payment, the calendar week for which the payment was made, the amount paid for that week, and the amount charged or credited. It also contains the total charges made to that employer during the current fiscal year (July 1 through June 30).

If an employer objects to a claimant being paid benefits or feels the employer should not

be charged for benefits, the employer must appeal the previously issued Determination of Unemployment Insurance Benefits. The appeal rights are included on that determination. You may view the determination and file a timely appeal online at [unemployment.ohio.gov](http://unemployment.ohio.gov). Call any ODJFS adjudication centers for more information. A list of processing center phone numbers is provided in on page **60** of this booklet or online at [jfs.ohio.gov/ouc/Processing\\_Offices\\_by\\_SSN.pdf](http://jfs.ohio.gov/ouc/Processing_Offices_by_SSN.pdf).

If an employer wishes to take exception to any of the total monthly charges or total monthly credit amounts, the department must be notified in writing specifying the total(s) to which the employer takes exception. Additionally, if any Notice of Benefits Paid and Charged to Employer includes a claimant that never worked for the employer, the department must be notified in writing specifying the total(s) and any other clarifying information to support why the employer takes exception.

### **Nonprofit and Public Reimbursing Employers' Billing**

*ORC Section 4141.241(B)*

Reimbursing employers are billed monthly. The billing will indicate the total amount charged, minus any credits, to the employer during the previous period. These billings must be paid by the last day of the month in which the statement was received or the posted bonding will be invoked to recover the default in payment. Default in payment can also cause the organization to lose its status as a reimbursing employer.

If not paid when due, such billings will bear interest at the annual rate of 14 percent compounded monthly.

The employer can file an exception to the amount billed within 15 days on the basis of an accounting error but cannot use the billing notice as a basis for questioning a claimant's entitlement to benefits.

To pay your monthly statement online, please visit [eric.ohio.gov](http://eric.ohio.gov).

## Eligibility Notice

*ORC Section 4141.28(F)*

The law provides that any base period employer or subsequent employer who has knowledge of specific facts that affect any claimant's rights to receive benefits for any week may notify the department.

In order for the base period or separating employer that raised the issue to be an interested party to a determination resulting from the issue that was raised, the eligibility notice must be timely filed. An eligibility notice is timely if it is postmarked prior to, or received within 45 days after, the end of the week with respect to which the issue occurred. (NOTE: Issues such as potential fraud will be investigated even if the notice is filed beyond 45 days.)

Additionally, ODJFS policy requires eligibility notices to meet specific validity criteria for employers to be interested parties. **All** of the requirements listed below must be met:

- 1. The information must be provided in writing.** ODJFS will accept written correspondence (including fax, emails, notes, etc.) as eligibility notices. Employers are encouraged to use the department's online format to submit notices, but failure to use this does not negate the validity of the notice.
- 2. The informant must have first-hand knowledge of the information.** If the information on the notice is not being provided by an individual with first-hand knowledge of that information, he or she must be able to identify the individual who does have first-hand knowledge. The online format of the eligibility notice is designed to collect this information.
- 3. The notice must provide the name and a method for contacting the informant and, if different, the source.** The information must include the identity of the informant and how the department can reach him or her. If the person with first-hand knowledge of the information is someone other than the informant, the informant must be willing and able to provide the department with a method of contacting the source.
- 4. The notice must provide specific and detailed information that is potentially disqualifying.**
- 5. The notice must appear to be reliable and credible.** The ODJFS adjudicator will use his or her best judgment in determining the credibility of the information received.

## Suspense Account

*ORC Section 4141.24(D)(3)*

When benefits have been allowed and an appeal has been filed on the allowance, benefits will be paid pending the outcome of the appeal. Payments will be stopped if the appealed decision disallows the benefits. In these cases, the benefits in question are charged to the employer's account pending the outcome of the appeal. Also, if the appeal has not been finally settled by the following June 30, the cutoff date on charges for the computation of next year's rates, the charges are removed from the employer's account and charged to a suspense account. This prevents the benefits that are in dispute from adversely affecting the employer's rate of the next year. When the case is finally settled, the benefit charges are removed from the suspense account and either recharged to the employer or to the mutualized account, depending upon the final decision. This provision of the law is not applicable to reimbursing employers as none of the charges made to their accounts can be mutualized, except as provided in ORC Section 4141.24(D)(2).

## **Request for Information on Additional Claim**

*ORC Section 4141.28(E) and 4141.01(F)*

A claimant who returns to work and subsequently loses that job may reopen a claim any time within the existing benefit year established when the application was allowed after the claimant's original separation. This is described in the law as an "additional" claim.

At the time the claimant reopens the claim, the reason for the claimant's present unemployment must be stated so that a determination of the additional claim can be made. To obtain this information, the agency may mail a "Request to Employer for Separation Information" to each employer for whom the claimant has worked during the most recent six weeks of employment since filing the preceding claim. The employer is notified of the disposition of the additional claim on a Determination of Benefits form and has the right to appeal this determination.

When benefits are paid on an additional claim, charges are made against the account of base period employers and not against the accounts of employers for whom the claimant worked after the application had been allowed and the benefit year established. These employers could become liable for charges in a succeeding base period and benefit year.

## **Special Audits and Investigations**

*ORC 4141.18*

Every year, several thousand employers are selected for audits to verify that they have correctly reported the number of their employees and those employees' earnings. Ohio law not only requires employers to maintain these records, but it also requires them to provide those records to ODJFS so that they may be inspected. The audits are a good opportunity for employers to ask

questions about UI law. Auditors look at a variety of documents and records to verify that any payments made to workers were reported correctly. If you are selected for an audit, the scheduling letter will state the time period for which records must be provided. In order to help the audit process go as smoothly and quickly as possible, please have all requested records available.

ODJFS maintains a field staff of auditors and investigators to conduct regular audits and investigations of claims to determine whether payments were correct and valid. These audits include a computer cross-match of employers' wage data reports with information reported by claimants. In addition to reviewing claim records, ODJFS auditors interview claimants and employers, examine payroll records and review work-search activity to verify payment accuracy.

ODJFS also investigates allegations that individuals are receiving unemployment benefits illegally. Anyone who has knowledge of an individual receiving benefits illegally may report it by any of the following methods:

**Website:**  
[jfs.ohio.gov/fraud](http://jfs.ohio.gov/fraud)

**Telephone:**  
1-800-686-1555

**Email:**  
[ucbenprotest@jfs.ohio.gov](mailto:ucbenprotest@jfs.ohio.gov)

**Fax:**  
614-752-4808

**Mail:**  
Benefit Payment Control/ Investigations  
Ohio Department of Job and Family Services  
P.O. Box 1618  
Columbus, OH 43216-1618

# Benefit Notices and Appeals

The law includes two important provisions regarding benefit determination notices and appeals that can be made against those determinations. One provides for the prompt notification of all interested parties when a determination or ruling is made regarding a claimant's eligibility, and the other provides the right of appeal of such determinations.

## Interested Party

*ORC Section 4141.01(I)*

"Interested party" as defined by law means that claimant and any employer to whom notices must be sent. The department must notify all interested parties when a determination is made involving the validity of an application, the claimant's potential entitlement, charges to the employer, and the disposition of a first claim, or additional claim. Such notices and appeal steps are described in the paragraphs that follow.

## Determination of Benefit Rights

*ORC Section 4141.28(D)*

The claimant, the most recent employer, and/or base period employer(s) will be notified when a determination of the claimant's benefit rights is made. The determination will inform the interested parties whether the application has been allowed or disallowed. If it is disallowed, the reason(s) will be stated on the determination. If allowed, the determination will show the claimant's average weekly wage, dependency class, weekly benefit amount, total benefits payable, the weeks and wages for each of his or her base period employers, and the reason for the worker's unemployment.

The employer's copy of this determination will display the same information, except that instead of showing weeks and wages for each base period employer, the total amount chargeable and proportional charge related to each base period employer's account are displayed. Upon receipt of this determination, the employer may request relief of charges if the claimant was separated from employment

for potentially disqualifying reasons (refer to "Reason for Unemployment" on page 25 and "Right of Appeal, below").

In cases where the director has reason to believe that the unemployment of individuals is due to a labor dispute, an expedited hearing may be scheduled on the labor dispute issue and a decision rendered by a department hearing officer. In such cases, interested parties may appeal directly to the UCRC within 21 days after the hearing officer's decision is mailed.

## Payment of Benefits

*ORC Section 4141.28(I)*

When the determination allows benefits, payments will be made until such time as an appeal is filed and the resultant decision disallows benefits. The filing of the appeal does not stop the payment of benefits automatically. Payments are continued until the decision on an appeal is known; then payments are continued or stopped in accordance with the terms of the decision.

## Right of Appeal

*ORC Section 4141.281*

Both the claimant and the employer have the right to appeal when they are interested parties and receive any of the notices mentioned. The levels of appeals are (1) appeal to ODJFS; (2) appeal to a hearing officer of the UCRC; (3) request for review by the three-member UCRC; and (4) appeal to the courts. The claimant and the employer have the right to present evidence at each determination and appeal level. When a case is before the courts, it is heard on the evidence developed before the UCRC and will include the evidence developed in the administrative determination process. No new evidence will be considered.

## Request for Appeal

*ORC Section 4141.281*

Any interested party may request a written appeal of a determination when it is believed

the determination is not in accord with the facts or the law. Such request must be filed within 21 days after the notice of determination was mailed to the last known post office address. If the 21st day falls on a Saturday, Sunday or legal holiday, the appeal period is extended to include the next scheduled workday. In addition, when an interested party provides certified medical evidence stating that the interested party's physical condition or mental capacity prevented the interested party from filing the appeal during the 21-day appeal period, the appeal period is extended to 21 days after the end of the physical or mental condition and the appeal is considered as timely filed if filed within that period.

Likewise, if it is shown that an interested party did not receive the written decision or determination within the appeal period, the appeal period is extended to 21 days after the interested party receives notice. The appeal must be in writing and outline the reason for the appeal. This may be done by letter, by fax, or via the Internet at [unemployment.ohio.gov](http://unemployment.ohio.gov).

### **Redetermination**

*ORC Section 4141.281(B)*

The appeal will first be directed to ODJFS for review. After it reviews the appeal, ODJFS has two options. The agency can forward the appeal to the UCRC for a formal hearing, or it can issue a redetermination. ODJFS has 21 days from the date it receives the appeal to issue a redetermination. After 21 days, if a redetermination has not been issued, the case is sent to the UCRC for review. Whenever a file is sent to the UCRC, UCRC can either schedule a hearing or, if it believes the case does not warrant a hearing, send it back to ODJFS for a redetermination.

If ODJFS needs additional facts to issue a redetermination, it will contact all interested parties and give them an opportunity to respond or provide additional information. Unless an appeal to the UCRC is filed within 21 days after the redetermination is mailed, it becomes final and cannot be changed.

Exceptions to this rule include the following:

1. ORC Section 4141.28(G). The claimant's determination of benefit rights shall be amended upon receipt of correct wage information at any time within the claimant's benefit year and any benefits paid and charged to an employer's account shall be adjusted back to the benefit year beginning date.
2. ORC Section 4141.28(G). Upon discovery within the claimant's benefit year of an error in an employer's report (other than a report to correct wage information), or any typographical or clerical error in a decision, the department shall issue a corrected determination.

### **Depositions, Oaths and Subpoenas**

*ORC Section 4141.17*

The law provides that ODJFS and the UCRC may administer oaths, certify to official acts, take depositions, issue subpoenas and compel attendance at a hearing and testimony by witnesses. When a witness refuses to attend or testify or to produce books or papers, contempt proceedings may be instituted by (1) the court of common pleas of the county where the individual resides or is found, (2) the court of appeals that has jurisdiction over the county, or (3) a judge.

### **Unemployment Compensation Review Commission**

*ORC Section 4141.06*

The UCRC is an independent fact-finding and review body established by Ohio UI law. It is composed of three members approved by the governor. The function of the UCRC is to act as a reviewing authority on appeals from decisions issued by the director, or on requests referred to the commission as appeals by the director. The UCRC has the authority to appoint hearing officers to conduct hearings on appeals and to render decisions on these appeals. In addition to benefit determinations, the UCRC also hears appeals with respect to employer liability under the law, contribution rates, refunds, seasonal employment classification, labor disputes and benefit charges.

### First Stage Appeals:

*ORC Section 4141.281(C)*

An appeal to the commission from a redetermination in any benefit case must be made in writing within 21 days of the mailing date of the redetermination. The appeal must state that a review of the redetermination is desired and give the reason(s). Appeals may be filed with the commission; with the department, with an employment office in another state, the District of Columbia, Puerto Rico, the Virgin Islands; or with an employee of the unemployment insurance commission of Canada. If the appeal is timely and is accepted by the commission as an appeal, the case will be assigned to a hearing officer for hearing.

### Hearing by a Hearing Officer:

*ORC Section 4141.281(D)*

The law provides that all interested parties must be notified in advance of the hearing officer's hearing and must be given reasonable opportunity for a fair hearing after which the hearing officer will affirm, modify or reverse the decision of the director or the deputy of the director in the manner that appears just and proper. All testimony is taken under oath and the hearing proceedings are recorded, but normally the testimony is not transcribed unless there is a further appeal.

If the party appealing fails to appear at the hearing, the appeal will be dismissed if notice of the hearing was mailed to the party's last known address and good cause for such failure is not shown to the commission within 14 days after the hearing date.

If the other party fails to appear at a hearing, the commission will proceed with the hearing and issue a decision provided that due notice of the hearing was mailed to the party's last known address and good cause for failure to appear is not shown within 14 days after the scheduled hearing.

Where a party requests the scheduling of a hearing in the evening because he or she is employed during the day, the hearing will be scheduled for a time when he or she is not working.

### Decision to Interested Parties:

*ORC Section 4141.281(C)(3)*

The hearing officer notifies all interested parties of the decision and gives the reason(s) it was made. The decision becomes final unless within 21 days of the decision mailing date the UCRC takes the claim to itself on its own motion or an application to institute further appeal is filed with the commission by an interested party and the appeal is allowed by the UCRC.

### Second Stage Appeals:

*ORC Section 4141.281(C)(4)*

A further appeal from the decision of the hearing officer may be completed by any interested party or agency to institute further appeal to the three member commission. When a timely application to institute a further appeal from the decision of the hearing officer is filed, the UCRC may allow or deny the application to appeal.

If it allows the appeal, the UCRC can base its decision on the record prepared at the hearings before the hearing officer or it may schedule a new hearing. The UCRC's decision is mailed to all interested parties. The decision becomes final unless an interested party, within 30 days of the decision mailing date, files an appeal with the court.

### **Appeal to Court**

*ORC Section 4141.282*

Any interested party may file a notice of appeal of the UCRC's decision to a court of common pleas within 30 days after the UCRC's decision was mailed. Within 30 days of filing the notice of appeal, the appellant shall mail a copy of the notice to the UCRC and to all interested parties stated in the UCRC's decision, by certified mail, and file proof of the notice mailing with the clerk. If

the appellant is a claimant, the appeal may be taken to the court of common pleas in the county where he or she is a resident or was last employed. If the appellant is an employer, the appeal may be taken to the court of common pleas where the employer resides or has its principal place of business. No new testimony will be heard by the court of common pleas. The court will review the certified transcript of the record of the proceedings and briefs filed by the parties and then render a decision. An interested party has the right to appeal the decision of the court of common pleas to courts of higher level, as in civil cases.

### **Representation by an Agent**

*ORC Section 4141.281(D)(7)*

Any appeal or request for review may be executed by an authorized agent on behalf of an employer, a claimant or a group of claimants. If an appeal is filed on behalf of a group of claimants, the application or request must state the date of the determination being appealed and must identify each claimant by name and Social Security number.



# Courts and Their Locations

**COURTS OF THE COMMON PLEAS**

Clerk of Courts  
(NAME OF COUNTY) County  
Court of Common Pleas  
(CITY), Ohio (ZIP CODE)

**COURTS OF APPEALS**

Office of Clerk of Courts

(NUMBER) District  
(CITY), Ohio (ZIP CODE)

**SUPREME COURT OF OHIO**

Clerk's Office  
Supreme Court of Ohio  
30 East Broad Street  
Columbus, Ohio 43215

**SUPREME COURT OF THE UNITED STATES**

Clerk's Office  
Supreme Court of the United States  
One First Street, N.E.  
Washington, D.C. 20543

**Common Pleas Courts of Ohio**

County	City	County	City	County	City
Adams	West Union	Hamilton	Cincinnati	Noble	Caldwell
Allen	Lima	Hancock	Findlay	Ottawa	Port Clinton
Ashland	Ashland	Hardin	Kenton	Paulding	Paulding
Ashtabula	Jefferson	Harrison	Cadiz	Perry	New Lexington
Athens	Athens	Henry	Napoleon	Pickaway	Circleville
Auglaize	Wapakoneta	Highland	Hillsboro	Pike	Waverly
Belmont	St. Clairsville	Hocking	Logan	Portage	Ravenna
Brown	Georgetown	Holmes	Millersburg	Preble	Eaton
Butler	Hamilton	Huron	Norwalk	Putnam	Ottawa
Carroll	Carrollton	Jackson	Jackson	Richland	Mansfield
Champaign	Urbana	Jefferson	Steubenville	Ross	Chillicothe
Clark	Springfield	Knox	Mt. Vernon	Sandusky	Fremont
Clermont	Batavia	Lake	Painesville	Scioto	Portsmouth
Clinton	Wilmington	Lawrence	Ironton	Seneca	Tiffin
Columbiana	Lisbon	Licking	Newark	Shelby	Sidney
Coshocton	Coshocton	Logan	Bellefontaine	Stark	Canton
Crawford	Bucyrus	Lorain	Elyria	Summit	Akron
Cuyahoga	Cleveland	Lucas	Toledo	Trumbull	Warren
Darke	Greenville	Madison	London	Tuscarawas	New Philadelphia
Defiance	Defiance	Mahoning	Youngstown	Union	Marysville
Delaware	Delaware	Marion	Marion	Van Wert	Van Wert
Erie	Sandusky	Medina	Medina	Vinton	McArthur
Fairfield	Lancaster	Meigs	Pomeroy	Warren	Lebanon
Fayette	Washington C. H.	Mercer	Celina	Washington	Marietta
Franklin	Columbus	Miami	Troy	Wayne	Wooster
Fulton	Wauseon	Monroe	Woodsfield	Williams	Bryan
Gallia	Gallipolis	Montgomery	Dayton	Wood	Bowling Green
Geauga	Chardon	Morgan	McConnelsville	Wyandot	Upper Sandusky
Greene	Xenia	Morrow	Mt. Gilead		
Guernsey	Cambridge	Muskingum	Zanesville		

## Courts of Appeals in Ohio

District	Counties Served	Location
First	Hamilton	Cincinnati
Second	Champaign, Clark, Darke, Greene	Dayton, Miami and Montgomery
Third	Allen, Auglaize, Crawford, Defiance, Hancock, Hardin, Henry, Logan, Marion, Mercer, Paulding, Putnam, Seneca, Union, Van Wert, Wyandot, and Shelby	Lima
Fourth	Adams, Athens, Gallia, Highland, Hocking, Jackson, Lawrence, Meigs, Pickaway, Pike, Ross, Scioto, Vinton and Washington	Chillicothe
Fifth	Ashland, Coshocton, Delaware, Fairfield, Guernsey, Holmes, Knox, Licking, Morgan, Morrow, Muskingum, Perry, Richland, Stark and Tuscarawas	Canton, Mt. Vernon
Sixth	Erie, Fulton, Huron, Lucas, Ottawa, Sandusky, Williams and Wood	Toledo
Seventh	Belmont, Carroll, Columbiana, Harrison, Jefferson, Mahoning, Monroe and Noble	Youngstown
Eighth	Cuyahoga	Cleveland
Ninth	Lorain, Medina, Summit and Wayne	Akron
Tenth	Franklin	Columbus
Eleventh	Ashtabula, Geauga, Lake, Portage and Trumbull	Chardon, Ravenna
Twelfth	Brown, Butler, Clermont, Clinton, Fayette, Madison, Preble and Warren	Middletown

## Claims Processing Centers

“Regular” Ohio claims are assigned to processing centers based on the last four digits of the claimant’s Social Security number. “Special” claim types, listed last on the chart below, are assigned to the Special Claims Unit.

Social Security # Range (based on last 4 digits)	Processing Center Phone Number
0000-0816	1-866-576-0006
0817-1887	1-866-768-0022
1888-2499	1-866-849-0029
2500-3826	1-800-589-2799
3827-4591	1-866-244-0399
4592-5918	1-866-867-0044
5919-7040	1-866-221-0558
7041-7703	1-866-541-0187
7704-8417	1-866-217-0008
8418-9999	1-866-272-0118
<b>Combined Wage Claims, Disaster Unemployment Assistance Claims, Ex-Military Claims, and Federal Civilian Employee Claims</b>	<b>1-866-458-0007</b>

To contact your processing center via U.S. mail, address correspondence to the following address:

Office of Unemployment Insurance Operations  
P.O. Box 182212  
Columbus, OH 43218-2212

Correspondence also can be faxed to 614-466-7449.

**Any mailed and/or faxed correspondence should include the claimant’s FULL name, claimant ID and/or the last 4 digits of the claimant’s Social Security number.**

## Unemployment Compliance Offices

City	Address	Telephone	Fax
Akron	161 S. High St., Ste 403, Akron 44308-1666	330-252-6657	330-252-6630
Cleveland	615 W. Superior Ave., 10th Floor, Cleveland 44113	216-732-2939	216-767-3705
Columbus	4020 E. Fifth Ave., Columbus 43219-1811	614-466-2319	614-995-0817
Dayton	6680 Poe Ave., Dayton 45414	937-264-5888	937-264-5764
Toledo	One Government Center, Toledo 43604	419-247-0598	419-247-0443
Youngstown	2026 South Ave., Youngstown 44502	330-884-7992	330-884-7967



John R. Kasich, Governor  
Cynthia C. Dungey, Director

JFS 08201 (Rev. 12/2018)

This institution is an equal opportunity provider and employer.  
A proud partner of the American Job Center network