



## Ohio Revised Code

### Section 3309.013 Exclusions from definition of employee under ORC section 3309.01.

Effective: April 6, 2017

Legislation: House Bill 520 - 131st General Assembly

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(A) As used in this section, "operator" has the same meaning as in section 3314.02 of the Revised Code.

(B) "Employee," as defined in division (B) of section 3309.01 of the Revised Code, does not include either of the following:

(1) Any person initially employed on or after July 1, 2016, by a community school operator and for whom the operator withholds and pays employee and employer taxes pursuant to 26 U.S.C. 3101(a) and 3111(a) beginning with the first paycheck after commencing initial employment;

(2) Except as provided in division (C) of this section, any person who is a former employee of a community school operator who is reemployed on or after July 1, 2016, by that operator and for whom the operator withholds and pays employee and employer taxes pursuant to 26 U.S.C. 3101(a) and 3111(a) beginning with the first paycheck after commencing reemployment with that operator.

(C) Division (B)(2) of this section does not apply to any person who was employed by the same operator at any time within the period of July 1, 2015, to June 30, 2016, and whose date of reemployment is before July 1, 2017.

(D) This section applies only to a community school operator that was withholding and paying employee and employer taxes pursuant to 26 U.S.C. 3101(a) and 3111(a) on or before February 1, 2016, for persons employed in the school.

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