



Ohio Revised Code Section 3309.571 Penalties.

Effective: March 23, 2015

Legislation: Senate Bill 42 - 130th General Assembly

The school employees retirement system shall impose the following penalties, which may be collected in the same manner as described in division (B) of section 3309.51 of the Revised Code:

(A) For a failure to transmit contributions withheld from employees not later than the date specified under rules adopted by the school employees retirement board, one hundred dollars per day for each day the employer fails to transmit the contributions;

(B) For a failure to transmit any amount due the employer's trust fund not later than the date specified under rules adopted by the board, one hundred dollars per day for each day the employer fails to transmit the amounts;

(C) Except for a statement required by section 3309.28 of the Revised Code, for a failure to submit a payroll report or other report required under this chapter not later than the date specified under rules adopted by the board, one hundred dollars per day for each day the employer fails to submit the report, except that the penalty shall not exceed one thousand five hundred dollars;

(D) For a failure to submit a record in the form of a statement required by section 3309.28 of the Revised Code, fifty dollars per record for each month the record is not filed, except that the penalty shall not exceed three hundred dollars.
