



Ohio Revised Code

Section 4141.20 Employers to furnish information to director - quarterly reports - forfeiture.

Effective: September 15, 2014

Legislation: House Bill 483 - 130th General Assembly

(A) Every employer, including those not otherwise subject to this chapter, shall furnish the director of job and family services upon request all information required by the director to carry out the requirements of this chapter. Every employer receiving from the director any blank with direction to fill it out shall cause it to be properly filled out, in the manner prescribed by the director, so as to answer fully and correctly all questions therein propounded, and shall furnish all the information therein sought, or, if unable to do so, that employer shall give the director in writing good and sufficient reason for such failure.

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

(B) Every contributory employer shall file a quarterly contribution and wage report. The quarterly report shall be filed not later than the last day of the first month following the close of the calendar quarter for which the quarterly report is being filed. The employer shall enter on the quarterly report the total and taxable remuneration paid to all employees during the quarter, the name and social security number of each individual employed during the calendar quarter, the total remuneration paid the individual, the number of weeks during the quarter for which the individual was paid remuneration, and any other information as required by section 1137 of the "Social Security Act."

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



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

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

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

(E) The director shall furnish the form or forms on which quarterly reports required under this section are to be submitted, or the employer may use other methods of reporting, including electronic information transmission methods, as approved by the director.

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