



## Ohio Revised Code

### Section 4141.431 Domestic service in private home.

Effective: July 1, 2000

Legislation: House Bill 471 - 123rd General Assembly

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(A) Notwithstanding section 4141.20 of the Revised Code, the director of job and family services shall attempt to enter into an agreement under section 3510(F) of the "Internal Revenue Code of 1986" with the secretary of the treasury to collect, as the agent of this state, the taxes imposed by this chapter on remuneration paid for domestic service in a private home of the employer.

(B) Upon the director entering into an agreement under division (A) of this section, returns with respect to taxes imposed by this chapter on remuneration paid for domestic service in a private home of the employer shall be made on a calendar-year basis.

(C) The director shall adopt rules to further implement the coordination of this chapter and the "Social Security Domestic Employment Reform Act of 1994," 108 Stat. 4071, 26 U.S.C.A. 3121. Such rules do not require approval of the unemployment compensation review commission under section 4141.14 of the Revised Code.

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