

APPENDIX**Base Rates and Expected Loss Rates for Public Employer Taxing Districts**

Applicable to the payroll reporting period January 1, 2015 through December 31, 2015.

Manual Classification Code	Manual Classification Description¹	Base Rate Per \$100 of Payroll	Expected Loss Rate Per \$100 of Payroll
9430	County employees: all employees & clerical, clerical telecommuter, salespersons, drivers	1.30	0.50
9431	City employees: all employees & clerical, clerical telecommuter, salespersons, drivers	2.60	1.01
9432	Village employees: all employees & clerical, clerical telecommuter, salespersons, drivers	2.26	0.88
9433	Township employees: all employees & clerical, clerical telecommuter, salespersons, drivers	2.68	0.91
9434	Local school districts: all employees & clerical, clerical telecommuter, salespersons, drivers	0.63	0.25
9435	Public libraries: all employees & clerical, clerical telecommuter, salespersons, drivers	0.54	0.21
9436	Special public universities: all employees & clerical, clerical telecommuter, salespersons, drivers	0.42	0.09
9437	Joint vocational schools: all employees & clerical, clerical telecommuter, salespersons, drivers	0.42	0.14
9438	Public work-relief employees: all program participants	0.51	0.22
9439	Public employer emergency services organizations: contract coverage ²	14.00	5.57
9440	Public hospitals: all employees & clerical, clerical telecommuter, salespersons, drivers	0.88	0.24
9441	Special public institutions: all employees & clerical, clerical telecommuter, salespersons, drivers	0.71	0.24
9442	Public transit authorities: all employees & clerical, clerical telecommuter, salespersons, drivers	2.51	0.98
9443	Special public authorities: all employees & clerical, clerical telecommuter, salespersons, drivers	1.58	0.64

¹ The bureau shall assign claims for emergency management workers occurring due to a disaster or an emergency as provided under sections 4123.031 to 4123.037 of the Revised Code to the risk of the public employer taxing district that administered the loyalty oath. The bureau shall charge all of the costs of such claims to the surplus fund. There is no payroll to be reported or premium charged for this coverage.

² For manual classification code 9439, actual payroll is to be reported with a minimum of three hundred dollars per enrolled person per year, with a minimum reportable payroll of forty-five hundred dollars.