



## Ohio Administrative Code Rule 145-1-27 Remittance of employer liabilities.

Effective: January 1, 2021

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(A) For the purposes of this rule:

- (1) "Employer account summary" means the statement issued each calendar month by the public employees retirement system to a public employer that represents the obligations for the preceding calendar month.
- (2) "Employer liabilities" means any amount due to the retirement system under Chapter 145. of the Revised Code or section 3305.06 of the Revised Code but does not mean nor include employee contributions or deductions due pursuant to section 145.47 or 145.294 of the Revised Code.
- (3) "Received" means actual receipt by the retirement system, the postmark date, or the date scheduled to pay via electronic payment.
- (4) "Supplemental report" has the same meaning as in rule 145-1-28 of the Administrative Code.
- (5) The ninetieth day and thirtieth day shall be computed in the method described in section 1.14 of the Revised Code.

(B)

- (1) Employer liabilities shall be received by the retirement system not later than the ninetieth day after the calendar end of the quarter in which it became a liability.
- (2) Beginning on January 1, 2008, employer liabilities shall be received by the retirement system not later than the thirtieth day after the last day of the calendar month for which related member contributions are withheld.

(C)



Employer liabilities received after the due date described in paragraph (B) of this rule shall be assessed penalties and interest pursuant to division (C) of section 145.51 of the Revised Code.

(D)

(1) Notwithstanding paragraph (B)(1) of this rule, amounts due from an employer based on a supplemental report shall be received by the retirement system not later than the end of the quarter following the date the supplemental report was received. .

(2) Notwithstanding paragraph (B)(2) of this rule, amounts due from an employer based on a supplemental report shall be received by the retirement system not later than the thirtieth day after the last day of the calendar month following the date the supplemental report was received.

(3) If the amount due under the supplemental report as described in this paragraph is past due, interest and penalty on the amount shall be assessed in the same manner as described in division (C) of section 145.51 of the Revised Code.

(E) Pursuant to division (A)(2) of section 145.01 of the Revised Code, the governmental unit with which the contract has been made as described in that section shall remain the employer for purposes of section 145.51 of the Revised Code and this rule.