



Ohio Administrative Code

Rule 4101:9-4-06 Calculation of credits.

Effective: November 1, 2024

(A) It is the duty of each employer to calculate the amount of credit it seeks for fringe benefits in accordance with Chapter 4101:9-4 of the Administrative Code.

(B) Each employer shall submit a certified payroll report to the prevailing wage coordinator. This report shall include at a minimum the basic hourly rate, calculated hourly rate of fringe benefits credited, and all permissible payroll deductions.

(C) The employer shall submit detailed calculations showing the calculations used in determining any of the information contained on the certified payroll report upon request by commerce.

(D) Where the employer provides commerce with substantiating documentation concerning the amount contributed to the fringe benefit and the total number of hours worked by the employee on all projects deemed relevant by the director for the purposes of this calculation, hourly fringe benefit credit shall be calculated by dividing the total contribution of the employer applicable to the employee by the total number of hours worked by the employee.

(E) Where the employer provides commerce with substantiating documentation concerning only the amount contributed to the fringe benefit, hourly fringe benefit credit shall be calculated by dividing the total yearly contribution by 2080.

(F) Commerce may reject any credits sought by an employer that are not substantiated by adequate records.

(G) Falsification of any information provided to commerce pursuant to this rule is a violation of section 2921.13 of the Revised Code.
