



Ohio Administrative Code Rule 4141-1-01 Employer defined.

Effective: [November 12, 2018](#)

For the purposes of rules in agency 4141 of the Administrative Code, unless the context of a particular rule clearly requires a contrary meaning, the term "contributory employer" shall mean an employer liable for the payment of contributions. The term "reimbursing employer" shall mean a public entity or Indian Tribe as defined in division (A) of section 4141.242 of the Revised Code, or a nonprofit organization that has elected to make payments in lieu of contributions under section 4141.241 of the Revised Code. When the term "employer" is used it means the rule is applicable to either a contributory or a reimbursing employer.
