



## Ohio Administrative Code

### Rule 4141-11-01 Quarterly reports and due date.

Effective: January 1, 2018

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(A) When a contributory employer first becomes subject to the provisions of Chapter 4141. of the Revised Code, it shall file all quarterly contribution and wage reports required by section 4141.20 of the Revised Code until written permission is granted by the director to discontinue such filing. The quarterly contribution and wage reports must be filed by using the electronic transmission methods prescribed by the director. Quarterly contribution and wage reports are due no later than the last day of the month following the close of the calendar quarter for which the reports are being filed.

Quarterly contribution and wage reports are delinquent and subject to forfeitures if not filed on or before the due date.

(B) When an employer liable for payments in lieu of contributions first becomes subject to the provisions of Chapter 4141. of the Revised Code, it shall file all quarterly payroll and wage reports required by section 4141.20 of the Revised Code until written permission is granted by the director to discontinue such filing. The quarterly payroll and wage reports must be filed by using the electronic transmission methods prescribed by the director. Quarterly payroll and wage reports are due no later than the last day of the month following the close of the calendar quarter for which the reports are being filed. Quarterly payroll and wage reports are delinquent and subject to forfeitures if not filed on or before the due date.

(C) The director has the discretion to accept quarterly contribution and wage reports and/or quarterly payroll and wage reports filed by any other methods of reporting. However, the director may return to an employer any such reports filed by other than the prescribed electronic transmission methods, and any such returned reports are considered as having not been filed, and subject to forfeitures if not filed by using the electronic transmission methods prescribed by the director.