



## Ohio Administrative Code

### Rule 4141-11-02 Quarterly payments, interest and due date.

Effective: June 1, 2015

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(A) Every contributory employer subject to Chapter 4141. of the Revised Code shall pay contributions on its taxable payroll for each calendar quarter at a rate determined by the director in accordance with the requirements of Chapter 4141. of the Revised Code. Such payment is due and payable no later than the last day of the first month following the close of the calendar quarter for which such contributions are payable.

(B) When a contributory employer becomes subject to Chapter 4141. of the Revised Code in any calendar quarter and thereby incurs liability for contributions for prior quarters in the same calendar year, payment of such contributions is due and payable on the last day of the first month following the close of the calendar quarter in which the employer became subject to Chapter 4141. of the Revised Code.

(C) Any contribution, payment in lieu of contribution, interest, forfeiture, or fine due from an employer on or after January 1, 1993, shall, if not paid when due, bear interest at the annual rate of fourteen per cent compounded monthly on the aggregate receivable balance due. In such computation any fraction of a month shall be considered as a full month.

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