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Ohio Administrative Code

Rule 4141-15-01 Contribution rates of successor-in-interest.

Effective: November 27, 2026

Except as provided in division (G) of section 4141.24 or section 4141.48 of the Revised Code, the contribution rate of a successor-in-interest, in whole or in part:

(A) Subject to Chapter 4141. of the Revised Code prior to the date of transfer, will not be revised to reflect the experience of the predecessor for the calendar year in which the date of transfer occurred as determined by the director. The contribution rate of the successor-in-interest for the calendar year following the year in which the transfer occurred and for each calendar year thereafter will be based on the combined experience of the successor and predecessor employers.

(B) Not subject to Chapter 4141. of the Revised Code prior to the date of transfer, will be established under division (A) of section 4141.25 of the Revised Code.

(C) That had no employment subject to Chapter 4141. of the Revised Code for the seven calendar quarters immediately preceding the date of transfer, will be determined by the director, for the calendar year in which the transfer occurred and thereafter, based on the combined experience of the successor and predecessor employers.