



## Ohio Administrative Code Rule 4141-17-02 Mandatory transfer.

Effective: July 21, 2024

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(A) The transferee will become a successor in interest by operation of law where:

- (1) There is a transfer of all of the transferor's trade or business located in the state of Ohio.
- (2) At the time of the transfer the transferor is liable under Chapter 4141. of the Revised Code.
- (3) The transferee, as successor in interest, will assume all of the resources and liabilities of the transferor's account. The director will revise the contribution rates of the transferee to reflect the result of the successorship.
- (4) The director will not approve a transfer of experience or contribution rates of the transferee or transferor for any contribution period with respect to which the director has determined contribution rates for the transferee or transferor pursuant to division (G) of section 4141.24 or section 4141.48 of the Revised Code.

(B) If the director finds pursuant to division (G)(1) of section 4141.24 of the Revised Code that an employer has transferred a portion of its trade or business to another employer and, at the time of the transfer, both employers are under substantially common ownership, management, or control, then the unemployment experience and outstanding debt attributable to the transferred portion of the trade or business will be transferred to the transferee.

(1) In order for the director to determine the portion of the payroll and unemployment experience to be transferred to the transferee, the transferor and the transferee will provide:

- (a) The address, location, and description of the portion of the trade or business transferred;
- (b) The date of transfer;



(c) The date of the first employment subject to the Ohio unemployment compensation law for the transferring portion of the trade or business before it was transferred;

(d) The gross and taxable payroll total for individuals covered under the Ohio unemployment compensation law attributable to the transferred portion for the four completed calendar quarters immediately preceding the quarter in which the transfer occurred; and

(e) The names and social security numbers of the employees transferred and retained by the transferee.

(2) If the director finds that information provided by the transferor and transferee is incomplete or inaccurate, the director will determine the portion of the payroll and unemployment experience to be transferred based on available records, and may estimate payroll and unemployment experience to calculate the appropriate rate of contribution for the transferor and transferee.

(3) If the director determines under this rule that payroll, outstanding debt and experience are to be transferred, the outstanding debt, taxable wages, contributions, voluntary contributions, amounts transferred to the mutualized account under section 4141.24 of the Revised Code, and charges for benefits paid, that are attributable to the transferor for all periods prior to the date of transfer, will be transferred based on the ratio that the taxable wages attributable to the transferred portion for the four completed calendar quarters immediately preceding the quarter in which the transfer occurred bears to the total taxable wages of the transferor for the same period. Charges for unemployment compensation benefits paid after the effective date of the transfer, to individuals who were transferred to the transferee, will be charged to the account of the transferee.

(4) Except as provided in paragraph (B)(5) of this rule, rates calculated pursuant to this rule for the transferor and transferee will be effective the date of the transfer and for each year thereafter.

(5) The director will not determine contribution rates of the transferee or transferor pursuant to this rule if the director has determined contribution rates for the transferor or transferee for the same contribution period or periods pursuant to division (G)(2) of section 4141.24 or section 4141.48 of the Revised Code.