



## Ohio Administrative Code

### Rule 4141-36-01 Supplemental unemployment benefit plans.

Effective: July 1, 2015

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An employer or employee seeking approval for a private supplemental unemployment benefit plan must submit the following information to the director:

- (A) A copy of the plan or description of the arrangement under which supplemental unemployment benefits will be paid; and
  
  - (B) A citation to legal authority under which plan payments do not constitute wages for the purpose of federal unemployment tax.
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