



## Ohio Administrative Code Rule 4141-9-14 Retroactive pay awards.

Effective: May 31, 2018

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(A) "Retroactive pay award" means any adjustment in the amount of remuneration paid to an individual as the result of the resolution of a dispute as to remuneration for services provided by the individual in his or her base period or benefit year, which was not considered remuneration for services performed in the determination of the validity of the individual's application for unemployment benefits or in determining unemployment compensation amounts due based on his or her weekly claims for benefits.

(B) In the event that a retroactive pay award results in the adjustment of remuneration paid to individuals for services performed during weeks in their base periods or benefit years, the employers and employees who are parties to the dispute shall report the terms of such retroactive pay awards to the director no later than the last day of the first month following the close of the calendar quarter in which payment pursuant to the retroactive pay award was made.

(C) Retroactive pay awards may be allocated under the terms of the award or by agreement of the parties to the dispute to weeks in the base period or benefit year of individuals whose remuneration is to be adjusted pursuant to the award. If no allocation to weeks is provided by the provisions of such award or by agreement of the parties, the director will allocate the total adjustment provided by the award equally among the weeks during the period for which the dispute with respect to remuneration was at issue.

(D) No employer shall deduct from a back pay award any benefits or reimbursements made under Chapter 4141. of the Revised Code when such back pay award payments are made for the weeks compensated by the payment of unemployment compensation. Contributory employers shall notify the director of the payment of the back pay award, setting forth the weeks covered by the back pay award, and the director shall credit such contributory employers account for any offset to which it may be entitled. Pursuant to division (D) of section 4141.24 of the Revised Code, reimbursing employers are not entitled to an offset.