

APPENDIX A**Base Rates for Public Employer Taxing Districts**

Applicable to the payroll reporting period January 1, 2026 through December 31, 2026.

Classification Code	Classification Code Description¹	Base Rate Per \$100 of Payroll
9430	County employees: all employees & salespersons, drivers	0.9440
9431	City employees: all employees & salespersons, drivers	1.8663
9432	Village employees: all employees & salespersons, drivers	1.5402
9433	Township employees: all employees & salespersons, drivers	2.2330
9434	Local school districts: all employees & salespersons, drivers	0.3746
9435	Public libraries: all employees & salespersons, drivers	0.2669
9436	Special public universities: all employees & salespersons, drivers	0.1584
9437	Joint vocational schools: all employees & salespersons, drivers	0.1357
9438	Public work-relief employees: all program participants	0.1491
9439	Public employer emergency services organizations: contract coverage ²	14.5385
9440	Public hospitals: all employees & salespersons, drivers	0.3435
9441	Special public institutions: all employees & salespersons, drivers	0.4885
9442	Public transit authorities: all employees & salespersons, drivers	2.3961
9443	Special public authorities: all employees & salespersons, drivers	1.1807
9444	Public Employee Clerical and Clerical Telecommuter	0.1927

¹ The bureau shall assign claims for emergency management workers occurring due to a disaster or an emergency as provided under sections 4123.031 to 4123.037 of the Revised Code to the risk of the public employer taxing district that administered the loyalty oath. There is no payroll to be reported or premium charged for this coverage.

² For classification code 9439, actual payroll is to be reported with a minimum of three hundred dollars per enrolled person per year, with a minimum reportable payroll of forty-five hundred dollars.