

**APPENDIX B**

**Expected Loss Rates for Public Employer Taxing Districts**  
 Applicable to the payroll reporting period January 1, 2023 through December 31, 2023.

<b>Classification Code</b>	<b>Classification Code Description<sup>1</sup></b>	<b>Expected Loss Rate Per \$100 of Payroll</b>
9430	<b>County employees:</b> all employees & salespersons, drivers	0.30
9431	<b>City employees:</b> all employees & salespersons, drivers	0.61
9432	<b>Village employees:</b> all employees & salespersons, drivers	0.52
9433	<b>Township employees:</b> all employees & salespersons, drivers	0.54
9434	<b>Local school districts:</b> all employees & salespersons, drivers	0.18
9435	<b>Public libraries:</b> all employees & salespersons, drivers	0.12
9436	<b>Special public universities:</b> all employees & salespersons, drivers	0.08
9437	<b>Joint vocational schools:</b> all employees & salespersons, drivers	0.06
9438	<b>Public work-relief employees:</b> all program participants	0.11
9439	<b>Public employer emergency services organizations:</b> contract coverage	4.72
9440	<b>Public hospitals:</b> all employees & clerical, salespersons, drivers	0.13
9441	<b>Special public institutions:</b> all employees & salespersons, drivers	0.30
9442	<b>Public transit authorities:</b> all employees & salespersons, drivers	0.59
9443	<b>Special public authorities:</b> all employees & salespersons, drivers	0.33
9444	Public Employee Clerical and Clerical Telecommuter	0.07

<sup>1</sup> 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. The bureau shall allocate all of the costs of such claims to the surplus fund. There is no payroll to be reported or premium charged for this coverage.