

APPENDIX B

Expected Loss Rates for Public Employer Taxing Districts
Applicable to the payroll reporting period January 1, 2026 through December 31, 2026.

Classification Code	Classification Code Description¹	Expected Loss Rate Per \$100 of Payroll
9430	County employees: all employees & salespersons, drivers	0.2595
9431	City employees: all employees & salespersons, drivers	0.5432
9432	Village employees: all employees & salespersons, drivers	0.4694
9433	Township employees: all employees & salespersons, drivers	0.5883
9434	Local school districts: all employees & salespersons, drivers	0.1416
9435	Public libraries: all employees & salespersons, drivers	0.0891
9436	Special public universities: all employees & salespersons, drivers	0.0371
9437	Joint vocational schools: all employees & salespersons, drivers	0.0562
9438	Public work-relief employees: all program participants	0.0721
9439	Public employer emergency services organizations: contract coverage ²	4.8733
9440	Public hospitals: all employees & salespersons, drivers	0.1559
9441	Special public institutions: all employees & salespersons, drivers	0.0894
9442	Public transit authorities: all employees & salespersons, drivers	0.4975
9443	Special public authorities: all employees & salespersons, drivers	0.3786
9444	Public Employee Clerical and Clerical Telecommuter	0.1574

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. 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.