

**4123-17-35
APPENDIX****STATE AGENCY CONTRIBUTION RATES EFFECTIVE JULY 1, 2026**

Class Code	Agency	Combined Contribution Rate
3100	General Revenue (Sch.) Commissions, Boards and Departments not otherwise classified	0.0000
3101	Supreme Court of Ohio	0.0000
3102	Ohio Senate	0.0000
3103	Ohio House of Representatives	0.0000
3105	Legislative Service Commission	0.0000
3106	Office of the Governor	0.0000
3109	Secretary of State	0.0272
3110	Attorney General	0.1228
3111	Department of Agriculture	0.4294
3112	Department of Commerce	0.3726
3113	Department of Education and Workforce	0.0909
3114	Department of Health	0.2918
3115	Industrial Commission of Ohio	0.2138
3117	Public Utilities Commission of Ohio	0.1000
3120	Department of Taxation	0.0871
3121	Bureau of Workers' Compensation	0.2064
3122	Auditor of State	0.0000
3124	Treasurer of State	0.3729
3125	Department of Administrative Services	0.2938
3127	Ohio Department of Higher Education	0.0000
3130	Library Board	0.0000
3136	Department of Veteran's Services	4.1524
3137	Department of Youth Services	4.5222
3139	Ohio Arts Council (Sch.)	0.0000
3150	Ohio Department of Behavioral Health	1.3343
3152	Ohio Expositions Commission	0.8461
3154	Department of Natural Resources	0.8268
3156	Adjutant General	0.2000
3166	Department of Development	0.0375
3167	Department of Insurance	0.0000

STATE AGENCY CONTRIBUTION RATES EFFECTIVE JULY 1, 2026

Class Code	Agency	Combined Contribution Rate
3169	Racing Commission of Ohio	0.1300
3170	Ohio Civil Rights Commission	0.0000
3172	State Board of Cosmetology	0.1300
3173	State Dental Board (Sch.)	0.0000
3174	State Board of Embalmers & Funeral Directors (Sch.)	0.0000
3175	State Medical Board	0.0000
3176	State Board of Nursing Education and Registration	0.0000
3177	State Board of Optometry (Sch.)	0.0000
3178	State Board of Pharmacy (Sch.)	0.0000
3179	State Veterinary Medical Board (Sch.)	0.0000
3180	State Board of Accountancy (Sch.)	0.0000
3181	Board of Examiners of Architects (Sch.)	0.0000
3183	State Board of Engineers & Surveyors (Sch.)	0.0000
3186	Ohio Water Development Authority (Sch.)	0.0000
3187	Opportunities for Ohioans with Disabilities	0.2431
3188	Department of Rehabilitation and Correction	1.2905
3190	Environmental Protection Agency	0.0892
3191	Office of Budget and Management	0.0000
3192	Department of Aging	0.0400
3193	Court of Claims	0.0000
3200	Department of Transportation	1.0450
3202	Underground Storage Tank Board (Sch.)	0.0000
3203	Office of Inspector General (Sch.)	0.0000
3204	Capital Square Review and Advisory Board	0.1300
3208	Joint Legislative Ethics Commission (Sch.)	0.0000
3209	Lake Erie Commission (Sch.)	0.0000
3210	Ohio Elections Commission (Sch.)	0.0000
3400	Department of Public Safety	0.5409
3501	Ohio Public Defender Commission	0.1300
3504	Office of the Consumers' Counsel	0.1300
3512	Commission on Hispanic/Latino Affairs (Sch.)	0.0000
3516	Board of Speech Pathology and Audiology (Sch.)	0.0000
3519	Department of Developmental Disabilities	4.2672
3520	Board of Chiropractic Examiners (Sch.)	0.0000
3521	Employment Relations Board	0.0000
3523	Ohio Ethics Commission (Sch.)	0.0000
3524	Ohio Air Quality Development Authority (Sch.)	0.0000

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Class Code	Agency	Combined Contribution Rate
3525	Liquor Control Commission	0.1300
3527	Psychology Board (Sch.)	0.0000
3528	Occupational & Physical Therapy Board (Sch.)	0.0000
3529	Counselors and Social Workers Board (Sch.)	0.0000
3531	Athletic Commission (Sch.)	0.0000
3532	Commission on Minority Health (Sch.)	0.0000
3538	Public Works Commission (Sch.)	0.0000
3539	Ohio Tuition Trust Authority (Sch.)	0.0000
5900	Lottery Commission	0.5078
5903	Joint Commission on Agency Rule Review (Sch.)	0.0000
5904	Ohio Facilities Construction Commission (Sch.)	0.0000
5906	Board of Motor Vehicle Collision Repair (Sch.)	0.0000
5910	Department of Job & Family Services	0.1505
5911	State Board of Career Colleges and Schools (Sch.)	0.0000
5912	Board of Tax Appeals (Sch.)	0.0000
5928	Chemical Dependency Professionals Board (Sch.)	0.0000
5931	Ohio Housing Finance Agency (Sch.)	0.0000
5932	Broadcast Educational Media Commission (Sch.)	0.0000
5933	Environmental Review Appeals Commission (Sch.)	0.0000
5946	Ohio Casino Control Commission (Sch.)	0.0000
5947	Ohio Commission on Service and Volunteerism (Sch.)	0.0000
5951	Ohio Department of Medicaid	0.0378
5963	Joint Medicaid Oversight Commission (Sch.)	0.0000
5965	Ohio Deaf and Blind Education Services	0.1200
5966	State Board of Education	0.0909
5967	Ohio Department of Children and Youth	0.1000
5968	Ohio New African Immigrants Commission (Sch.)	0.0000

STATE UNIVERSITY CONTRIBUTION RATES EFFECTIVE JULY 1, 2026

Class Code	State University	Combined Contribution Rate
3128	Cleveland State University	0.0834
3141	Bowling Green State University	0.1283
3142	Kent State University	0.1225
3143	Miami University	0.0906
3144	Ohio University	0.0740
3145	The Ohio State University	0.0246
3146	Central State University	0.1350
3148	University of Toledo Health Science Campus	0.1545
3149	University of Toledo	0.2530
3151	OSU Cooperative Extension	0.0622
3157	Youngstown State University	0.1874
3158	Wright State University	0.0544
3159	University of Akron	0.0870
3505	University of Cincinnati	0.0362
3526	Shawnee State University	0.6944
5905	Northeast Ohio Medical University	0.0367

STATE UNIVERSITY HOSPITAL CONTRIBUTION RATES EFFECTIVE JULY 1, 2026

Class Code	State University Hospitals	Combined Contribution Rate
3131	Wexner Medical Center at The Ohio State University	0.0220
3161	University Medical Center	0.4847
3201	The OSU Arthur James Cancer Hospital	0.0096
5907	Wexner Medical Center East at The Ohio State University	0.0550