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DOCUMENT #311718

Ohio Revised Code

Section 144.03 [Repealed effective 10/3/2023 by H.B. 33, 135th General Assembly] Employees' contribution deducted from wages.

Effective: September 14, 1970
Legislation: House Bill 988 - 108th General Assembly

Every employee of a county-related corporation or city shall be required to pay for the period of his coverage, into the contribution fund established by section 144.05 of the Revised Code, contributions, with respect to wages equal to the amount of the employee tax which would be imposed by the "Federal Insurance Contributions Act" if such services constituted employment within the meaning of that act. Such liability shall arise in consideration of the employee's retention in the service of the county-related corporation or city or his entry upon such service, after the enactment of Chapter 144. of the Revised Code.

The contribution imposed by this section shall be collected by deducting the amount of the contribution from wages as and when paid, but failure to make such deduction shall not relieve the employee from liability for such contribution.

If more or less than the correct amount of the contribution imposed by this section is paid or deducted with respect to any remuneration, proper adjustments, or refund if adjustment is impracticable, shall be made, without interest, in such manner and at such times as the state agency prescribes.