



## Ohio Revised Code

### Section 4141.011 Employer subject to the unemployment compensation law.

Effective: September 30, 2025

Legislation: House Bill 96 - 136th General Assembly

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(A)(1) Except as provided in this section, an employer is subject to this chapter if either of the following apply:

(a) The employer had at least one individual in employment for some portion of a day in each of twenty different calendar weeks, in either the current or the preceding calendar year, whether or not the same individual was in employment in each such day;

(b) The employer paid for service in employment wages of fifteen hundred dollars or more in any calendar quarter in either the current or preceding calendar year.

(2) For purposes of division (A)(1)(a) of this section, if any week includes both the thirty-first day of December and the first day of January, the days of that week before the first day of January shall be considered one calendar week and the days to beginning the first day of January another week.

(B) If an employer is a nonprofit organization, the employer is subject to this chapter if the employer had at least four individuals in employment for some portion of a day in each of twenty different calendar weeks, in either the current or the preceding calendar year, whether or not the same individual was in employment in each such day.

(C)(1) An employer is subject to this chapter with respect to employment in domestic service in a local college club, local chapter of a college fraternity or sorority, or a private home if the employer paid cash remuneration for such employment of at least one thousand dollars in any calendar quarter in the current calendar year or the preceding calendar year.

(2) Wages paid to, or employment of, an individual performing domestic service as described in division (C)(1) of this section do not apply to employment or wages for purposes of divisions (A) and (B) of this section.



(3) An employer subject to this chapter under division (C)(1) of this section is not subject to this chapter with respect to wages paid for any services other than domestic service unless the employer is also found to be subject to this chapter under division (A), (B), or (D) of this section.

(D) If an employer is a farm operator or a crew leader, the employer is subject to this chapter if the employer had individuals in employment in agricultural labor and either of the following apply:

(1) The employer paid cash remuneration of twenty thousand dollars or more for the agricultural labor during any calendar quarter in the current calendar year or the preceding calendar year;

(2) The employer had at least ten individuals in employment in agricultural labor, not including agricultural workers who are aliens admitted to the United States to perform agricultural labor pursuant to sections 1184(c) and 1101(a)(15)(H) of the "Immigration and Nationality Act," 8 U.S.C. 1101(a)(15)(H)(ii)(a), 1184(c), for some portion of a day in each of the twenty different calendar weeks, in either the current or preceding calendar year whether or not the same individual was in employment in each day.

(E) An employer who is not subject to this chapter under division (A) of this section is subject to this chapter if any of the following apply:

(1) Service, except for domestic service in a private home not covered under division (C) of this section, is or was performed within either the current or preceding calendar year, and with respect to which such employer is liable for any federal tax against which credit may be taken for contributions required to be paid into a state unemployment fund;

(2) As a condition for approval of this chapter for full tax credit against the tax imposed by the "Federal Unemployment Tax Act," 26 U.S.C. 3301 to 3311, is required, pursuant to such act to be an employer subject to this chapter;

(3) The employer became subject to this chapter by election under division (H) or (I) of this section and for the duration of such election.

(F) If an employer is any state, its instrumentalities, its political subdivisions, their instrumentalities,



or an Indian tribe, the employer is subject to this chapter if the employer had at least one individual in employment, as defined in divisions (B)(2)(a) and (B)(2)(l) of section 4141.01 of the Revised Code.

(G) An employer subject to this chapter within any calendar year is subject to this chapter during the whole of such year and during the next succeeding calendar year.

(H) An employer not otherwise subject to this chapter who files with the director of job and family services a written election to become an employer subject to this chapter for not less than two calendar years shall, with the written approval of such election by the director, become an employer subject to this chapter to the same extent as all other employers as of the date stated in such approval, and shall cease to be subject to this chapter as of the first day of January of any calendar year subsequent to such two calendar years only if at least thirty days prior to such first day of January the employer has filed with the director a written notice to that effect.

(I) Any employer for whom services that do not constitute employment are performed may file with the director a written election that all such services performed by individuals in the employer's employ in one or more distinct establishments or places of business shall be deemed to constitute employment for all the purposes of this chapter, for not less than two calendar years. Upon written approval of the election by the director, such services shall be deemed to constitute employment subject to this chapter from and after the date stated in such approval. Such services shall cease to be employment subject to this chapter as of the first day of January of any calendar year subsequent to such two calendar years only if at least thirty days prior to such first day of January such employer has filed with the director a written notice to that effect.

(J) An employer who is a franchisor is not subject to this chapter with respect to the franchisor's relationship with a franchisee or an employee of a franchisee, unless the franchisor agrees to assume that role in writing or a court of competent jurisdiction determines that the franchisor exercises a type or degree of control over the franchisee or the franchisee's employees that is not customarily exercised by a franchisor for the purpose of protecting the franchisor's trademark, brand, or both. For purposes of this division, "franchisor" and "franchisee" have the same meanings as in 16 C.F.R. 436.1.