



## Ohio Revised Code Section 4141.99 Penalty.

Effective: September 5, 2005

Legislation: Senate Bill 81 - 126th General Assembly

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- (A) Whoever violates section 4141.07 of the Revised Code is guilty of a misdemeanor of the first degree.
- (B) Whoever violates section 4141.22 of the Revised Code shall be fined not less than one hundred nor more than one thousand dollars, or imprisoned not more than one year, or both.
- (C) Whoever violates section 4141.38 of the Revised Code shall be fined not more than five hundred dollars.
- (D) Whoever violates section 4141.40 of the Revised Code shall be fined not more than five hundred dollars for a first offense; for each subsequent offense such person shall be fined not less than twenty-five nor more than one thousand dollars.
- (E) Whoever violates section 4141.046 of the Revised Code is guilty of a misdemeanor of the third degree for a first offense; for each subsequent offense the person is guilty of a misdemeanor of the first degree.
- (F) Whoever knowingly transfers employees of a trade or business or advises another person to transfer employees in violation of division (A) of section 4141.48 of the Revised Code is guilty of unemployment tax evasion. In addition to the penalties imposed in division (C) of section 4141.48 of the Revised Code, if the tax avoided by the trade or business is less than ten thousand dollars, the violation is a misdemeanor of the first degree under section 2929.24 of the Revised Code. If the tax avoided is ten thousand dollars or more, the violation is a felony under section 2929.14 of the Revised Code, with increased criminal penalties as follows:
- (1) If the tax avoided by the business is ten thousand dollars or more but less than fifty thousand dollars, the violation is a felony of the fifth degree.



(2) If the tax avoided is fifty thousand dollars or more but less than one hundred thousand dollars, the violation is a felony of the fourth degree.

(3) If the tax avoided is one hundred thousand dollars or more, the violation is a felony of the third degree.

(G) For purposes of division (F) of this section, "knowingly," "person," "trade or business," and "violates or attempts to violate" have the same meanings as in section 4141.48 of the Revised Code.