



Ohio Revised Code

Section 742.352 Failure to transmit certain reports and payments concerning deductions.

Effective: February 19, 2002

Legislation: House Bill 244 - 124th General Assembly

(A) Unless rules are adopted under division (C) of this section, the penalties for failing to transmit reports and payment in accordance with sections 742.32 and 742.56 of the Revised Code or payments in accordance with section 742.35 of the Revised Code shall be as follows:

- (1) If a report or payment is at least one but not more than ten days past due, one hundred dollars;
- (2) If a report or payment is at least eleven but not more than thirty days past due, the greater of one thousand dollars or one per cent of the payment;
- (3) If a report or payment is at least thirty-one but not more than one hundred eighty days past due, the greater of three thousand dollars or two per cent of the payment;
- (4) If a report or payment is at least one hundred eighty-one days but not more than two hundred ten days past due, the greater of seven thousand five hundred dollars or five per cent of the payment;
- (5) If a report or payment is at least two hundred eleven days past due, the sum of the penalty described in division (A)(4) of this section and, for each day that the report or payment is past due after two hundred ten days, fifty dollars.

(B) Any amount due from an employer under division (A) of this section shall be collected from the county auditor in the same manner as is provided in section 742.35 of the Revised Code.

(C) The board of trustees of the Ohio police and fire pension fund may adopt rules to do all of the following:

- (1) Establish penalties in amounts that do not exceed the amounts described in this section;



(2) Establish standards to determine whether an employer has submitted a report in the form required by the board;

(3) Lengthen the periods of time for employers to comply with sections 742.32, 742.35, and 742.56 of the Revised Code.
