



Ohio Revised Code

Section 166.50 Microbusiness defined.

Effective: September 29, 2017

Legislation: House Bill 49 - 132nd General Assembly

"Microbusiness" means an independently owned and operated for-profit business entity, including any affiliates, that has fewer than twenty full-time employees or full-time equivalent employees and is located in this state.

For purposes of this section:

(A) "Full-time employee" means an employee who, with respect to a calendar month, is employed an average of at least thirty hours of service per week.

(B) The number of full-time equivalent employees for a calendar month is determined by calculating the aggregate number of hours of service for that calendar month for employees who were not full-time employees and dividing that number by one hundred twenty.
