



Ohio Revised Code

Section 3121.89 Employee and employer defined.

Effective: September 29, 2013

Legislation: House Bill 59 - 130th General Assembly

As used in sections 3121.891 to 3121.8911 of the Revised Code:

(A) "Contractor" means an individual who provides services to an employer as an independent contractor for compensation that is reported as income other than wages and who is an individual, the sole shareholder of a corporation, or the sole member of a limited liability company.

"Contractor" does not include any of the following:

(1) An individual performing intelligence or counterintelligence functions for a state agency if the head of the agency has determined that reporting pursuant to this section could endanger the safety of the individual or compromise an ongoing investigation or intelligence mission;

(2) A professionally licensed person who is providing services to the employer under that license;

(3) An individual who will receive for the services provided under the contract compensation of less than two thousand five hundred dollars per year or a greater amount that the director of job and family services establishes by rule adopted under section 3121.896 of the Revised Code.

(B) "Employee" means an individual who is employed to provide services to an employer for compensation that is reported as income from wages. "Employee" does not include an individual performing intelligence or counterintelligence functions for a state agency, if the head of the agency has determined that reporting pursuant to this section could endanger the safety of the employee or compromise an ongoing investigation or intelligence mission.

(C) "Employer" means any person or governmental entity other than the federal government for which an individual performs any service, of whatever nature, as the employee or contractor of such person, except that:

(1) If the person for whom the individual performs services does not have control of the payment of



compensation for the services, "employer" means the person having control of the payment of the compensation.

(2) In the case of a person paying compensation on behalf of a nonresident alien individual, foreign partnership, or foreign corporation not engaged in trade or business within the United States, "employer" means the person paying the compensation.

(3) In the case of compensation paid to a contractor, "employer" does not include any person or entity that lacks a federal employer identification number.

(D) "Newly hired employee" means either of the following:

(1) An employee who has not previously been employed by the employer;

(2) An employee who was previously employed by an employer but has been separated from that prior employment for at least sixty consecutive days.

(E) "Professionally licensed person" has the same meaning as in section 2925.01 of the Revised Code.