



## Ohio Administrative Code

### Rule 145-1-23 Determination of employer contribution rate.

Effective: January 1, 2006

---

(A) The employer contribution rate for a newly created public employer shall be established by examining the enabling statute, ordinance or resolution. If such enabling authority creates a local government employer, or which is primarily funded by such employers, the local government employer contribution rate shall apply. If the enabling authority creates a state government employer, or which is primarily funded by such employers, the state government employer contribution rate shall apply.

(B) If there is a change in an enabling statute, ordinance or resolution that causes an employer contribution rate to no longer be accurate, the employer's rate shall change to the appropriate rate described in paragraph (A) of this rule.

---