



Ohio Administrative Code

Rule 4141-11-01 Quarterly reports and due date.

Effective: February 10, 2025

(A) When a contributory employer first becomes subject to the provisions of Chapter 4141. of the Revised Code, it is to file all quarterly contribution and wage reports outlined in section 4141.20 of the Revised Code until written permission is granted by the director to discontinue such filing. The quarterly contribution and wage reports are to be filed by using the electronic transmission methods prescribed by the director. Quarterly contribution and wage reports are due no later than the last day of the month following the close of the calendar quarter for which the reports are being filed. Quarterly contribution and wage reports are delinquent and subject to forfeitures if not filed on or before the due date as defined in rule 4141-19-01 of the Administrative Code.

(B) When an employer liable for payments in lieu of contributions first becomes subject to the provisions of Chapter 4141. of the Revised Code, it is to file all quarterly payroll and wage reports outlined in section 4141.20 of the Revised Code until written permission is granted by the director to discontinue such filing. The quarterly payroll and wage reports are to be filed by using the electronic transmission methods prescribed by the director. Quarterly payroll and wage reports are due no later than the last day of the month following the close of the calendar quarter for which the reports are being filed. Quarterly payroll and wage reports are delinquent and subject to forfeitures if not filed on or before the due date.

(C) The director has the discretion to accept quarterly contribution and wage reports and/or quarterly payroll and wage reports filed by any other methods of reporting. However, the director may return to an employer any such reports filed by other than the prescribed electronic transmission methods, and any such returned reports are considered as having not been filed, and subject to forfeitures if not filed by using the electronic transmission methods prescribed by the director.

(D) Each employer is to make such reports at such times as the department may necessitate and is to comply with the instructions issued by the department pertaining to the preparation and return of such report.



(E) Any employer selected by the United States bureau of labor statistics is to complete the semiannual occupational employment and wage statistics (OEWS) survey. Selected employers are to timely submit responses to the bureau of labor statistics or the Ohio bureau of labor market information by using one of the multiple options provided.

(F) Any employer selected by the United States bureau of labor statistics (BLS) is to complete the monthly payroll survey for the current employment statistics (CES) program. Selected employers are to submit responses in a timely manner to the BLS or the Ohio bureau of labor market information, using one of the multiple options provided.