



Ohio Administrative Code Rule 4141-13-02 Adjustment of refunds.

Effective: July 26, 2020

(A) No request for refund of contributions, payment in lieu of contributions, surcharge, interest, or forfeiture based on an allegation that payments were made with respect to excluded employment shall be approved if such employment was included in the base period of an individual who filed a valid application for unemployment insurance benefits.

(B) Contributions, payment in lieu of contributions, surcharge, interest and forfeiture paid by an employer that is determined not to have been subject to Chapter 4141. of the Revised Code shall be refunded to the employer upon request for refund, except that such refund shall be reduced by the amount of unemployment insurance benefits, if any, paid based on the employment determined to have been excluded.
