



## Ohio Administrative Code Rule 4141-15-08 Special contribution rates.

Effective: July 1, 2015

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(A) If the director finds pursuant to division (G)(1) of section 4141.24 of the Revised Code that an employer has transferred its trade or business, or a portion thereof, to another employer and the transferee is under substantially common ownership, management, or control with the transferor, the director shall transfer the experience of the transferor to the transferee and recalculate the rate of both employers effective the date of the transfer, and for each calendar year thereafter.

(B) If the director finds pursuant to division (G)(2) of section 4141.24 of the Revised Code that any person acquired the trade or business of an employer solely or primarily for the purpose of obtaining a lower rate of contributions, the unemployment experience of the acquired trade or business shall not be transferred, and the director shall assign a rate to the person pursuant to division (A) of section 4141.25 of the Revised Code effective for the calendar year in which the acquisition of the trade or business occurred, and for each applicable calendar year thereafter.

(C) If the director finds pursuant to division (C) of section 4141.48 of the Revised Code that a person knowingly violated, attempted to violate, or advised another person in a way that resulted in a violation of division (A) of section 4141.48 of the Revised Code or any other provision of Chapter 4141. of the Revised Code related to determining the assignment of a contribution rate, the person is subject to the following penalties:

(1) If the person is an employer, the director shall assign the employer the highest maximum rate or penalty rate assignable under Chapter 4141. of the Revised Code for the rate year during which the violation or attempted violation occurred and the three rate years immediately following that rate year, except that, if the person's business is already at the highest rate for any of those years, or if the amount of increase in the person's rate would be less than two per cent for that year, then an additional penalty rate of contributions of two per cent of taxable wages shall be imposed for that year.

(2) If the person is not an employer, the director shall assess a fine of five thousand dollars.