



Ohio Administrative Code Rule 4141-23-01 Records of employers.

Effective: November 16, 2023

(A) True and accurate permanent employment and payroll records shall be maintained by every employer who has in its employ one or more individuals. Such records shall show, with reference to each and every individual in employment, the following:

- (1) Name and address;
- (2) Social security account number;
- (3) The amount of gross earnings for each pay period before deductions for any purpose;
- (4) The date of payment and the amount of wages paid with respect to each separate pay period;
- (5) The date or dates on which services were performed for such employer; also, the dates hired or rehired or returned to work after temporary layoff, as well as the date on which services were terminated and the cause of such termination;
- (6) The time lost due to being unavailable for work;
- (7) The character of the services performed by the individual;
- (8) A division between covered and excluded employment, when both such services appear in the same pay period; and
- (9) The cash value of any remuneration in lieu of or in addition to cash wages.

(B) On request by the director, every employer, organization or association shall make available those records necessary for the director to perform audits. Such records shall include, but are not limited to: general ledgers; charts of accounts; federal income tax returns; social security reports



(form 941); federal unemployment tax act reports (form 940); other reports to the United States internal revenue service (forms W-2, and W-3, 1096 and 1099); individual earnings records; payroll summaries; contribution and wage reports made to the department; workers' compensation reports; city and state payroll reports; check registers; trial balances; balance sheets; income statements; master vendor lists; canceled checks; bank statements; and combined cash journals.

(C) Payroll and employment records shall be made available by the employer for audit upon the request of the director. Records may be submitted by mail, through an in-person interview or electronically. Audits may take place at the employer's place of business, at the office of its duly authorized representative within the state of Ohio, or at any other location deemed appropriate by the director. Audits shall be held during regular daytime business hours.

(D) On discontinuance of the business or any part thereof, the employer shall notify the director as to where the records are to be kept and make such records available for audit in the state of Ohio.

(E) Such permanent employment and payroll records shall be kept and maintained so as to establish clearly the correctness of all reports which the employer is required to file with the director and, in addition, shall contain memoranda to establish the extent to which such employers are liable for contributions or payments in lieu of contributions.

(F) Records established as outlined in rule 4141-23-01 of the Administrative Code are to be preserved and maintained for a period of not less than five years after the calendar year in which the remuneration with respect to such worker was paid.