



Ohio Administrative Code

Rule 4141-37-01 Notice of election to become reimbursing employer.

Effective: June 18, 2020

(A) The notice of election to become a reimbursing employer is to be made on a form prescribed by the director. The notice must show the total amount of wages paid for covered employment during each of the four completed calendar quarters immediately preceding the date of the notice of election. The notice must be furnished no later than fifteen days following such effective date. An explanation shall be furnished where less than four quarters of wages are shown, or when wages in one quarter, or several quarters, differ substantially from others. The notice must be signed by a duly authorized representative of the organization.

(B) Unless the documents are already on file with the department, the notice must be accompanied by copies of:

(1) Resolution by the board of directors, trustees, or other governing body of the electing organization, however denominated, setting forth the organization's election to become liable for payments in lieu of contributions, pursuant to the provisions of section 4141.241 of the Revised Code; and

(2) Letter of exemption from internal revenue service granting exemption from income tax under section 501(a) of the Internal Revenue Code of 1954 with respect to organizations described in section 501(c)(3) of that code.
