



Ohio Administrative Code

Rule 4141-9-01 Wage and remuneration expanded definitions.

Effective: [May 1, 2023](#)

For purposes of all wage, contribution and quarterly payroll reports that are to be filed with the director pursuant to Chapter 4141. of the Revised Code and for purposes of contribution payments, wages are to be reported for the calendar quarter in which any payday occurs. A payday occurs when the payment is credited to or set apart for the employee and is available to such employee on demand.

(A) Contributions are to be paid on the wages defined in division (G) of section 4141.01 of the Revised Code, whenever liability in this or any other state has been established, and is not to be prorated over the entire calendar year or any part thereof. The limit on taxable wages set forth in division (G) of section 4141.01 of the Revised Code applies only to the remuneration paid by each employer to each individual. The limit is an exemption earned by each contributory employer, and the individual's other such employers cannot share in the exemption. In case it is determined that there has been a successorship within the calendar year, the wages of any employee upon which the predecessor has paid contributions are to be included in computing the taxable wages.

(B) Remuneration includes, but is not limited to, payment on the basis of piecework, or a percentage of profits, and it may be paid hourly, daily, weekly, monthly, annually, or based on any other measurement of time.

(1) Remuneration may be paid in cash and may be denominated by terms such as vacation pay or allowance, separation pay, holiday pay, paid absence allowance, downtime paid absence allowance, or short workweek pay. Remuneration may also be paid in items other than cash, such as goods, food, lodging, and clothing. The value of meals furnished to an employee are not to be deemed remuneration if:

- (a) The meals are furnished on the business premises of the employer, and
- (b) The meals are furnished for the convenience of the employer.



(2) The value of lodging furnished to an employee is not to be deemed remuneration if:

(a) The lodging is furnished on the business premises of the employer,

(b) The lodging is furnished for the convenience of the employer, and

(c) The employee is to accept such lodging as a condition of the employment.

If the meals and/or lodging are furnished for a substantial noncompensatory business reason, they will be deemed furnished for the convenience of the employer, even though they are also furnished for a compensatory reason.

(C) Facilities or privileges (such as entertainment, medical services, or so-called courtesy discounts on purchases) furnished or offered by an employer to its employees generally are not considered as remuneration if they are of relatively small value and are offered or furnished by the employer merely as a means of promoting the health, goodwill, contentment, or efficiency of its employees. Parking facilities at the place of employment, furnished by the employer, are not considered to be remuneration. The valuation of meals and lodging is provided pursuant to paragraph (D) of this rule.

Remuneration in the form of holiday pay is subject to reduction from benefits otherwise payable and subject to the twenty per cent exclusion provided under division (C) of section 4141.30 of the Revised Code.

(D) Valuation of meals and lodging

(1) When the cash value of meals and/or lodging furnished an employee is fixed under the terms of a bona fide written agreement between the employer and the employee, the amount so agreed upon is to be deemed the cash value of such meals and/or lodging.

(2) In the absence of a bona fide written agreement between an employer and an employee fixing the cash value of meals and/or lodging furnished, remuneration in the form of meals and lodging is to be on the following basis:



(a) Breakfast, seven dollars.

(b) Lunch, eight dollars.

(c) Dinner, fifteen dollars.

(d) Lodging per day, sixty dollars.

(3) This rule is not applicable to an individual performing services as a domestic or agricultural worker. An employer's liability for these workers is determined solely on cash remuneration.

(4) The value of meals and lodging that are not considered to be remuneration is provided in paragraph (B) of this rule.

(E) Amounts paid by an employer as allowances or reimbursements for traveling in the course of the employer's trade or business are to be considered remuneration if such amounts exceed costs actually incurred by the individual. Travel expenses are to be detailed in current documentation maintained by the employer and employees and such documentation is to be available for inspection by the director as a basis upon which to exclude from or include amounts paid as remuneration.

The fair market value of automobiles and other vehicles provided by an employer when used for personal use by an employee is to be considered remuneration. The "fair market value" is the amount that an individual would have to pay in an arm's-length transaction to acquire the use of the particular vehicle in the area in which the vehicle is purchased or leased.