



## Ohio Administrative Code

### Rule 742-8-08 Penalties and interest under section 742.353 of the Revised Code.

Effective: July 21, 2016

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(A) Pursuant to division (C) of section 742.353 of the Revised Code, the penalties assessed under sections 742.351 and 742.38 of the Revised Code shall be as follows:

- (1) If a form, report, or statement is at least one but not more than fifteen days past due, one hundred dollars;
- (2) If a form, report, or statement is at least sixteen but not more than sixty days past due, five hundred dollars;
- (3) If a form, report, or statement is at least sixty-one but not more than one hundred eighty days past due, one thousand dollars;
- (4) If a form, report, or statement is at least one hundred eighty-one days past due, three thousand dollars.

The total of the penalties paid by an employer under this paragraph in a calendar year shall not exceed twenty thousand dollars.

(B) Any amount due from an employer under paragraphs (A) of this rule shall be collected from the county auditor in the same manner as is provided in section 742.35 of the Revised Code.

(C) Employers with no more than five members that still have penalties remaining after the application of the penalty structure in paragraph (A) of this rule shall pay an amount not to exceed one thousand five hundred dollars for each failure to transmit the notice or reports in accordance with sections 742.351 and 742.38 of the Revised Code. Such employers shall be eligible to participate in the payment plan outlined in rule 742-7-15 of the Administrative Code to the extent that they require an additional amount of time to repay penalties and interest.



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