



## Ohio Administrative Code

### Rule 742-9-11 Penalties for employer's failure to file the report of employee deductions in a format approved by OP&F.

Effective: [September 29, 2023](#)

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For purposes of determining whether the employer has timely transmitted the reports and/or payments required by section 742.32 or 742.35 of the Revised Code, OP&F will rely on its books and records as of the close of business on the due date. The "close of business" shall mean midnight on the statutory due date. (for example, for contributions withheld in April, the report and payments are due to OP&F by the close of business on May thirty-first, which is the due date. Thus, reports and payments must be received before midnight on the statutory due date.

In no event would this rule impact the penalties that would apply in cases where the report was filed by the statutory due date, but was not in proper format, as outlined in rule 742-9-10 of the Administrative Code.

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