

742-9-11

**Penalties for employer's failure to file the report of employee deductions in a format approved by OP&F.**

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, as the case may be under the applicable statutory provision, OP&F will rely on its books and records as of the close of business four p.m. on the due date. (For example, for contributions withheld deductions taken in April, the report and payments are due to OP&F by the close of business four p.m. on May thirty-first, which is the due date. If OP&F receives a report in the proper format and the requested payment by the close of business four p.m. on May thirty-first, then no penalties and interest would apply.) ~~This shall apply to all penalties imposed on and after July 1, 1999.~~

Effective: 06/18/2007

R.C. 119.032 review dates: 04/03/2007 and 06/18/2012

CERTIFIED ELECTRONICALLY

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Certification

06/08/2007

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Date

Promulgated Under: 111.15  
Statutory Authority: 742.10  
Rule Amplifies: 742.32, 742.35  
Prior Effective Dates: 11/18/99 (Emer.), 3/16/00, 8/8/00 (Emer.), 10/23/00,  
2/11/02 (Emer.), 4/29/2002