

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 on the due date, except that in the case of electronic reports filed with OP&F, 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. If OP&F receives a report in the proper format and the requested payment by the close of business on May thirty-first, then no penalties and interest would apply.) Thus, paper reports must be received by OP&F's close of business on the statutory due date and electronically filed reports 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.

Five Year Review (FYR) Dates: 7/12/2018 and 06/05/2023

CERTIFIED ELECTRONICALLY

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Certification

07/12/2018

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Date

Promulgated Under: 111.15  
Statutory Authority: 742.10  
Rule Amplifies: 742.32, 742.352  
Prior Effective Dates: 11/18/1999 (Emer.), 03/16/2000, 08/08/2000 (Emer.),  
10/23/2000, 02/11/2002 (Emer.), 04/29/2002,  
06/18/2007, 07/24/2008