

## OHIO DEPARTMENT OF JOB AND FAMILY SERVICES

**DATE:** 3/23/23  
**TIME:** 10:00 a.m.  
**LOCATION:** Teleconference

**Due to COVID-19 precautions this meeting will be held by teleconference. If you would like to submit oral testimony, please call in at the above date and time to 1-614-721-2972. Then enter the meeting I.D. which is 997 036 41#. Written testimony may also be submitted electronically to rules@jfs.ohio.gov.**

Pursuant to sections 4141.13, 4141.14, and 4141.41 and Chapter 119. of the Ohio Revised Code, the director of the Ohio Department of Job and Family Services gives notice of the department's intent to consider the rescission and adoption of the rules as identified below and of a public hearing thereon.

The rules below are proposed to be rescinded as a result of the five year review process, and to eliminate redundancy by creating a new combined rule.

**OAC Rule 4141-9-01 entitled “Wages reported and paid.”** This rule specifies that wages are to be reported in the calendar quarter in which a payday occurs. This rule is being rescinded and a new rule of the same rule number that combines the requirements of rules 4141-9-02, 4141-9-04, 4141-9-05, 4141-9-09, and 4141-9-12 is proposed for adoption.

**OAC Rule 4141-9-01: entitled “Wage and remuneration expanded definitions.”** This rule specifies that wages are to be reported in the calendar quarter in which a payday occurs and explains that the exemption on remuneration paid is earned by each contributory employer based upon wages paid to each employee and cannot be shared among employers of the same employee but may be shared with an employer determined to be a successor-in-interest. The rule also clarifies the term "remuneration" and specifies the types of cash and no cash payments that may be determined to be remuneration explaining the definitions of holiday pay, valuation of meals and lodging, and travel expenses for the purposes of Chapter 4141 of the Revised Code.

**OAC Rule 4141-9-02: entitled “Tax base.”** This rule specifies that the exemption on remuneration paid is earned by each contributory employer based upon wages paid to each employee and cannot be shared among employers of the same employee but may be shared with an employer determined to be a successor-in-interest.

**OAC Rule 4141-9-04: entitled “Remuneration.”** This rule clarifies the term "remuneration" and specifies the types of cash and no cash payments that may be determined to be remuneration for the purposes of Chapter 4141 of the Revised Code.

**OAC Rule 4141-9-05: entitled “Holiday pay.”** Remuneration in the form of holiday pay will be applied to the week during which the holiday occurs as specified by state or national declaration, regardless of when such remuneration is actually received.

**OAC Rule 4141-9-09: entitled “Valuation of meals and lodging.”** This rule provides guidelines for establishing the cash value of meals and lodging under Chapter 4141 of the Revised Code.

PUBLIC HEARING NOTICE  
OHIO DEPARTMENT OF JOB AND FAMILY SERVICES

**OAC Rule 4141-9-12: entitled “Travel expenses.”** This rule clarifies when travel expenses and vehicles provided by the employer will be considered remuneration.

A copy of the proposed rule(s) is available, without charge, to any person affected by the rule(s) at the address listed below. The rule(s) is also available on the internet at <http://www.registerofohio.state.oh.us/>. A public hearing on the proposed rule(s) will be held at the date, time, and location listed at the top of this notice. Either written or oral testimony will be taken at the public hearing. Additionally, written comments submitted or postmarked no later than the date of the public hearing will be treated as testimony.

Requests for a copy of the proposed rule(s) or comments on the rule(s) should be submitted by mail to the Ohio Department of Job and Family Services, Office of Legal and Acquisition Services, 30 East Broad Street, 31<sup>st</sup> Floor, Columbus, Ohio 43215-3414, by fax at (614) 752-8298, or by e-mail at [rules@jfs.ohio.gov](mailto:rules@jfs.ohio.gov).