

4141-11-13

Concurrent employment and reorganization among substantially commonly owned, managed, or controlled employers.**(A) Definitions.**

- (1) Concurrent employment means the employment of an individual with at least two substantially commonly owned, managed, or controlled employers during the same time period.
- (2) Reorganization means the movement of workers by an employer to another substantially commonly owned, managed, or controlled employer for the purposes of reporting payroll.

(B) Concurrent employment and reorganization.

Except as provided in this paragraph, which applies to all pending appeals as of January 1, 2025. or otherwise set forth in Chapter 4141. of the Revised Code, each employer is to report and make payments as provided by Chapter 4141. of the Revised Code with respect to its account maintained by the director.

- (1) Concurrent employers who are substantially commonly owned, managed, or controlled, or an employer who reorganizes its structure, transferring employees to a commonly owned, managed, or controlled employer, may report workers on the account identified by the employer as the primary account.
- (2) To report employees on a primary account, a transfer of business form is to be completed identifying the concurrent employers, and whether the employees will be reported on the primary account due to concurrent employment or transfer. The director may request additional information to verify the relationship between the employers, the concurrent work of the employee and the reorganization of the structure of the concurrent employers.
- (3) If the transfer is approved and a primary account is created, the separate tax accounts of each employer are to also be maintained. Both the employers maintaining the secondary accounts and the employer maintaining the primary account are to be jointly and severally liable for any unpaid amounts due under this chapter from the primary account.
- (4) The newly approved primary account is to be effective on that date assigned by the director and remain in effect for not less than two calendar years, and continuing unless notice terminating the primary account is filed with the director by electronic transmission. The termination is to be effective on January first next following the filing of the notice of termination.

- (5) A determination of transfer will be issued once the director confirms the relationship between the two employers.
- ~~(6) Unless otherwise provided for in the Revised Code, one legal entity may not report or make payments for another legal entity where one legal entity consolidates the payroll functions of other legal entities for unemployment tax reporting purposes but does not transfer the direction and control of the employees.~~
- ~~(7)~~(6) Employers who do not share common ownership, management, or control may not use other employers' accounts to report employees or pay contributions.

Effective:

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Certification

Date

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