

As Passed by the House

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Sub. H. B. No. 484

Representative Duffey

**Cosponsors: Representatives Kozlowski, Newbold, Terhar, Johnson, Young,
Grossman, Blessing, Schuring, Peterson, Wachtmann, Baker, Sprague,
Hagan, C., Brenner, Stebelton, Amstutz, Anielski, Beck, Blair, Bubp, Buchy,
Combs, Conditt, Derickson, DeVitis, Dovilla, Hackett, Hall, Hayes, Henne, Hill,
Hottinger, Huffman, Lynch, Martin, McClain, Scherer, Sears, Smith,
Thompson, Uecker Speaker Batchelder**

—

A B I L L

To amend section 4141.01 and to enact sections 1
4141.50 to 4141.55 of the Revised Code to create 2
the SharedWork Ohio Program. 3

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That section 4141.01 be amended and sections 4
4141.50, 4141.51, 4141.52, 4141.53, 4141.54, and 4141.55 of the 5
Revised Code be enacted to read as follows: 6

Sec. 4141.01. As used in this chapter, unless the context 7
otherwise requires: 8

(A)(1) "Employer" means the state, its instrumentalities, its 9
political subdivisions and their instrumentalities, Indian tribes, 10
and any individual or type of organization including any 11
partnership, limited liability company, association, trust, 12
estate, joint-stock company, insurance company, or corporation, 13
whether domestic or foreign, or the receiver, trustee in 14

bankruptcy, trustee, or the successor thereof, or the legal 15
representative of a deceased person who subsequent to December 31, 16
1971, or in the case of political subdivisions or their 17
instrumentalities, subsequent to December 31, 1973: 18

(a) Had in employment at least one individual, or in the case 19
of a nonprofit organization, subsequent to December 31, 1973, had 20
not less than four individuals in employment for some portion of a 21
day in each of twenty different calendar weeks, in either the 22
current or the preceding calendar year whether or not the same 23
individual was in employment in each such day; or 24

(b) Except for a nonprofit organization, had paid for service 25
in employment wages of fifteen hundred dollars or more in any 26
calendar quarter in either the current or preceding calendar year; 27
or 28

(c) Had paid, subsequent to December 31, 1977, for employment 29
in domestic service in a local college club, or local chapter of a 30
college fraternity or sorority, cash remuneration of one thousand 31
dollars or more in any calendar quarter in the current calendar 32
year or the preceding calendar year, or had paid subsequent to 33
December 31, 1977, for employment in domestic service in a private 34
home cash remuneration of one thousand dollars in any calendar 35
quarter in the current calendar year or the preceding calendar 36
year: 37

(i) For the purposes of divisions (A)(1)(a) and (b) of this 38
section, there shall not be taken into account any wages paid to, 39
or employment of, an individual performing domestic service as 40
described in this division. 41

(ii) An employer under this division shall not be an employer 42
with respect to wages paid for any services other than domestic 43
service unless the employer is also found to be an employer under 44
division (A)(1)(a), (b), or (d) of this section. 45

(d) As a farm operator or a crew leader subsequent to 46
December 31, 1977, had in employment individuals in agricultural 47
labor; and 48

(i) During any calendar quarter in the current calendar year 49
or the preceding calendar year, paid cash remuneration of twenty 50
thousand dollars or more for the agricultural labor; or 51

(ii) Had at least ten individuals in employment in 52
agricultural labor, not including agricultural workers who are 53
aliens admitted to the United States to perform agricultural labor 54
pursuant to sections 1184(c) and 1101(a)(15)(H) of the 55
"Immigration and Nationality Act," 66 Stat. 163, 189, 8 U.S.C.A. 56
1101(a)(15)(H)(ii)(a), 1184(c), for some portion of a day in each 57
of the twenty different calendar weeks, in either the current or 58
preceding calendar year whether or not the same individual was in 59
employment in each day; or 60

(e) Is not otherwise an employer as defined under division 61
(A)(1)(a) or (b) of this section; and 62

(i) For which, within either the current or preceding 63
calendar year, service, except for domestic service in a private 64
home not covered under division (A)(1)(c) of this section, is or 65
was performed with respect to which such employer is liable for 66
any federal tax against which credit may be taken for 67
contributions required to be paid into a state unemployment fund; 68

(ii) Which, as a condition for approval of this chapter for 69
full tax credit against the tax imposed by the "Federal 70
Unemployment Tax Act," 84 Stat. 713, 26 U.S.C.A. 3301 to 3311, is 71
required, pursuant to such act to be an employer under this 72
chapter; or 73

(iii) Who became an employer by election under division 74
(A)(4) or (5) of this section and for the duration of such 75
election; or 76

(f) In the case of the state, its instrumentalities, its political subdivisions, and their instrumentalities, and Indian tribes, had in employment, as defined in divisions (B)(2)(a) and (B)(2)(1) of this section, at least one individual;

(g) For the purposes of division (A)(1)(a) of this section, if any week includes both the thirty-first day of December and the first day of January, the days of that week before the first day of January shall be considered one calendar week and the days beginning the first day of January another week.

(2) Each individual employed to perform or to assist in performing the work of any agent or employee of an employer is employed by such employer for all the purposes of this chapter, whether such individual was hired or paid directly by such employer or by such agent or employee, provided the employer had actual or constructive knowledge of the work. All individuals performing services for an employer of any person in this state who maintains two or more establishments within this state are employed by a single employer for the purposes of this chapter.

(3) An employer subject to this chapter within any calendar year is subject to this chapter during the whole of such year and during the next succeeding calendar year.

(4) An employer not otherwise subject to this chapter who files with the director of job and family services a written election to become an employer subject to this chapter for not less than two calendar years shall, with the written approval of such election by the director, become an employer subject to this chapter to the same extent as all other employers as of the date stated in such approval, and shall cease to be subject to this chapter as of the first day of January of any calendar year subsequent to such two calendar years only if at least thirty days prior to such first day of January the employer has filed with the director a written notice to that effect.

(5) Any employer for whom services that do not constitute employment are performed may file with the director a written election that all such services performed by individuals in the employer's employ in one or more distinct establishments or places of business shall be deemed to constitute employment for all the purposes of this chapter, for not less than two calendar years. Upon written approval of the election by the director, such services shall be deemed to constitute employment subject to this chapter from and after the date stated in such approval. Such services shall cease to be employment subject to this chapter as of the first day of January of any calendar year subsequent to such two calendar years only if at least thirty days prior to such first day of January such employer has filed with the director a written notice to that effect.

(B)(1) "Employment" means service performed by an individual for remuneration under any contract of hire, written or oral, express or implied, including service performed in interstate commerce and service performed by an officer of a corporation, without regard to whether such service is executive, managerial, or manual in nature, and without regard to whether such officer is a stockholder or a member of the board of directors of the corporation, unless it is shown to the satisfaction of the director that such individual has been and will continue to be free from direction or control over the performance of such service, both under a contract of service and in fact. The director shall adopt rules to define "direction or control."

(2) "Employment" includes:

(a) Service performed after December 31, 1977, by an individual in the employ of the state or any of its instrumentalities, or any political subdivision thereof or any of its instrumentalities or any instrumentality of more than one of the foregoing or any instrumentality of any of the foregoing and

one or more other states or political subdivisions and without 141
regard to divisions (A)(1)(a) and (b) of this section, provided 142
that such service is excluded from employment as defined in the 143
"Federal Unemployment Tax Act," 53 Stat. 183, 26 U.S.C.A. 3301, 144
3306(c)(7) and is not excluded under division (B)(3) of this 145
section; or the services of employees covered by voluntary 146
election, as provided under divisions (A)(4) and (5) of this 147
section; 148

(b) Service performed after December 31, 1971, by an 149
individual in the employ of a religious, charitable, educational, 150
or other organization which is excluded from the term "employment" 151
as defined in the "Federal Unemployment Tax Act," 84 Stat. 713, 26 152
U.S.C.A. 3301 to 3311, solely by reason of section 26 U.S.C.A. 153
3306(c)(8) of that act and is not excluded under division (B)(3) 154
of this section; 155

(c) Domestic service performed after December 31, 1977, for 156
an employer, as provided in division (A)(1)(c) of this section; 157

(d) Agricultural labor performed after December 31, 1977, for 158
a farm operator or a crew leader, as provided in division 159
(A)(1)(d) of this section; 160

(e) Service not covered under division (B)(1) of this section 161
which is performed after December 31, 1971: 162

(i) As an agent-driver or commission-driver engaged in 163
distributing meat products, vegetable products, fruit products, 164
bakery products, beverages other than milk, laundry, or 165
dry-cleaning services, for the individual's employer or principal; 166

(ii) As a traveling or city salesperson, other than as an 167
agent-driver or commission-driver, engaged on a full-time basis in 168
the solicitation on behalf of and in the transmission to the 169
salesperson's employer or principal except for sideline sales 170
activities on behalf of some other person of orders from 171

wholesalers, retailers, contractors, or operators of hotels, 172
restaurants, or other similar establishments for merchandise for 173
resale, or supplies for use in their business operations, provided 174
that for the purposes of division (B)(2)(e)(ii) of this section, 175
the services shall be deemed employment if the contract of service 176
contemplates that substantially all of the services are to be 177
performed personally by the individual and that the individual 178
does not have a substantial investment in facilities used in 179
connection with the performance of the services other than in 180
facilities for transportation, and the services are not in the 181
nature of a single transaction that is not a part of a continuing 182
relationship with the person for whom the services are performed. 183

(f) An individual's entire service performed within or both 184
within and without the state if: 185

(i) The service is localized in this state. 186

(ii) The service is not localized in any state, but some of 187
the service is performed in this state and either the base of 188
operations, or if there is no base of operations then the place 189
from which such service is directed or controlled, is in this 190
state or the base of operations or place from which such service 191
is directed or controlled is not in any state in which some part 192
of the service is performed but the individual's residence is in 193
this state. 194

(g) Service not covered under division (B)(2)(f)(ii) of this 195
section and performed entirely without this state, with respect to 196
no part of which contributions are required and paid under an 197
unemployment compensation law of any other state, the Virgin 198
Islands, Canada, or of the United States, if the individual 199
performing such service is a resident of this state and the 200
director approves the election of the employer for whom such 201
services are performed; or, if the individual is not a resident of 202
this state but the place from which the service is directed or 203

controlled is in this state, the entire services of such 204
individual shall be deemed to be employment subject to this 205
chapter, provided service is deemed to be localized within this 206
state if the service is performed entirely within this state or if 207
the service is performed both within and without this state but 208
the service performed without this state is incidental to the 209
individual's service within the state, for example, is temporary 210
or transitory in nature or consists of isolated transactions; 211

(h) Service of an individual who is a citizen of the United 212
States, performed outside the United States except in Canada after 213
December 31, 1971, or the Virgin Islands, after December 31, 1971, 214
and before the first day of January of the year following that in 215
which the United States secretary of labor approves the Virgin 216
Islands law for the first time, in the employ of an American 217
employer, other than service which is "employment" under divisions 218
(B)(2)(f) and (g) of this section or similar provisions of another 219
state's law, if: 220

(i) The employer's principal place of business in the United 221
States is located in this state; 222

(ii) The employer has no place of business in the United 223
States, but the employer is an individual who is a resident of 224
this state; or the employer is a corporation which is organized 225
under the laws of this state, or the employer is a partnership or 226
a trust and the number of partners or trustees who are residents 227
of this state is greater than the number who are residents of any 228
other state; or 229

(iii) None of the criteria of divisions (B)(2)(f)(i) and (ii) 230
of this section is met but the employer has elected coverage in 231
this state or the employer having failed to elect coverage in any 232
state, the individual has filed a claim for benefits, based on 233
such service, under this chapter. 234

(i) For the purposes of division (B)(2)(h) of this section, 235
the term "American employer" means an employer who is an 236
individual who is a resident of the United States; or a 237
partnership, if two-thirds or more of the partners are residents 238
of the United States; or a trust, if all of the trustees are 239
residents of the United States; or a corporation organized under 240
the laws of the United States or of any state, provided the term 241
"United States" includes the states, the District of Columbia, the 242
Commonwealth of Puerto Rico, and the Virgin Islands. 243

(j) Notwithstanding any other provisions of divisions (B)(1) 244
and (2) of this section, service, except for domestic service in a 245
private home not covered under division (A)(1)(c) of this section, 246
with respect to which a tax is required to be paid under any 247
federal law imposing a tax against which credit may be taken for 248
contributions required to be paid into a state unemployment fund, 249
or service, except for domestic service in a private home not 250
covered under division (A)(1)(c) of this section, which, as a 251
condition for full tax credit against the tax imposed by the 252
"Federal Unemployment Tax Act," 84 Stat. 713, 26 U.S.C.A. 3301 to 253
3311, is required to be covered under this chapter. 254

(k) Construction services performed by any individual under a 255
construction contract, as defined in section 4141.39 of the 256
Revised Code, if the director determines that the employer for 257
whom services are performed has the right to direct or control the 258
performance of the services and that the individuals who perform 259
the services receive remuneration for the services performed. The 260
director shall presume that the employer for whom services are 261
performed has the right to direct or control the performance of 262
the services if ten or more of the following criteria apply: 263

(i) The employer directs or controls the manner or method by 264
which instructions are given to the individual performing 265
services; 266

(ii) The employer requires particular training for the individual performing services;	267 268
(iii) Services performed by the individual are integrated into the regular functioning of the employer;	269 270
(iv) The employer requires that services be provided by a particular individual;	271 272
(v) The employer hires, supervises, or pays the wages of the individual performing services;	273 274
(vi) A continuing relationship between the employer and the individual performing services exists which contemplates continuing or recurring work, even if not full-time work;	275 276 277
(vii) The employer requires the individual to perform services during established hours;	278 279
(viii) The employer requires that the individual performing services be devoted on a full-time basis to the business of the employer;	280 281 282
(ix) The employer requires the individual to perform services on the employer's premises;	283 284
(x) The employer requires the individual performing services to follow the order of work established by the employer;	285 286
(xi) The employer requires the individual performing services to make oral or written reports of progress;	287 288
(xii) The employer makes payment to the individual for services on a regular basis, such as hourly, weekly, or monthly;	289 290
(xiii) The employer pays expenses for the individual performing services;	291 292
(xiv) The employer furnishes the tools and materials for use by the individual to perform services;	293 294
(xv) The individual performing services has not invested in	295

the facilities used to perform services;	296
(xvi) The individual performing services does not realize a profit or suffer a loss as a result of the performance of the services;	297 298 299
(xvii) The individual performing services is not performing services for more than two employers simultaneously;	300 301
(xviii) The individual performing services does not make the services available to the general public;	302 303
(xix) The employer has a right to discharge the individual performing services;	304 305
(xx) The individual performing services has the right to end the individual's relationship with the employer without incurring liability pursuant to an employment contract or agreement.	306 307 308
(1) Service performed by an individual in the employ of an Indian tribe as defined by section 4(e) of the "Indian Self-Determination and Education Assistance Act," 88 Stat. 2204 (1975), 25 U.S.C.A. 450b(e), including any subdivision, subsidiary, or business enterprise wholly owned by an Indian tribe provided that the service is excluded from employment as defined in the "Federal Unemployment Tax Act," 53 Stat. 1837 (1939), 26 U.S.C.A. 3301 and 3306(c)(7) and is not excluded under division (B)(3) of this section.	309 310 311 312 313 314 315 316 317
(3) "Employment" does not include the following services if they are found not subject to the "Federal Unemployment Tax Act," 84 Stat. 713 (1970), 26 U.S.C.A. 3301 to 3311, and if the services are not required to be included under division (B)(2)(j) of this section:	318 319 320 321 322
(a) Service performed after December 31, 1977, in agricultural labor, except as provided in division (A)(1)(d) of this section;	323 324 325

(b) Domestic service performed after December 31, 1977, in a private home, local college club, or local chapter of a college fraternity or sorority except as provided in division (A)(1)(c) of this section;

(c) Service performed after December 31, 1977, for this state or a political subdivision as described in division (B)(2)(a) of this section when performed:

(i) As a publicly elected official;

(ii) As a member of a legislative body, or a member of the judiciary;

(iii) As a military member of the Ohio national guard;

(iv) As an employee, not in the classified service as defined in section 124.11 of the Revised Code, serving on a temporary basis in case of fire, storm, snow, earthquake, flood, or similar emergency;

(v) In a position which, under or pursuant to law, is designated as a major nontenured policymaking or advisory position, not in the classified service of the state, or a policymaking or advisory position the performance of the duties of which ordinarily does not require more than eight hours per week.

(d) In the employ of any governmental unit or instrumentality of the United States;

(e) Service performed after December 31, 1971:

(i) Service in the employ of an educational institution or institution of higher education, including those operated by the state or a political subdivision, if such service is performed by a student who is enrolled and is regularly attending classes at the educational institution or institution of higher education; or

(ii) By an individual who is enrolled at a nonprofit or public educational institution which normally maintains a regular

faculty and curriculum and normally has a regularly organized body 356
of students in attendance at the place where its educational 357
activities are carried on as a student in a full-time program, 358
taken for credit at the institution, which combines academic 359
instruction with work experience, if the service is an integral 360
part of the program, and the institution has so certified to the 361
employer, provided that this subdivision shall not apply to 362
service performed in a program established for or on behalf of an 363
employer or group of employers+.

(f) Service performed by an individual in the employ of the 365
individual's son, daughter, or spouse and service performed by a 366
child under the age of eighteen in the employ of the child's 367
father or mother; 368

(g) Service performed for one or more principals by an 369
individual who is compensated on a commission basis, who in the 370
performance of the work is master of the individual's own time and 371
efforts, and whose remuneration is wholly dependent on the amount 372
of effort the individual chooses to expend, and which service is 373
not subject to the "Federal Unemployment Tax Act," 53 Stat. 183 374
(1939), 26 U.S.C.A. 3301 to 3311. Service performed after December 375
31, 1971: 376

(i) By an individual for an employer as an insurance agent or 377
as an insurance solicitor, if all this service is performed for 378
remuneration solely by way of commission; 379

(ii) As a home worker performing work, according to 380
specifications furnished by the employer for whom the services are 381
performed, on materials or goods furnished by such employer which 382
are required to be returned to the employer or to a person 383
designated for that purpose. 384

(h) Service performed after December 31, 1971: 385

(i) In the employ of a church or convention or association of 386

churches, or in an organization which is operated primarily for 387
religious purposes and which is operated, supervised, controlled, 388
or principally supported by a church or convention or association 389
of churches; 390

(ii) By a duly ordained, commissioned, or licensed minister 391
of a church in the exercise of the individual's ministry or by a 392
member of a religious order in the exercise of duties required by 393
such order; or 394

(iii) In a facility conducted for the purpose of carrying out 395
a program of rehabilitation for individuals whose earning capacity 396
is impaired by age or physical or mental deficiency or injury, or 397
providing remunerative work for individuals who because of their 398
impaired physical or mental capacity cannot be readily absorbed in 399
the competitive labor market, by an individual receiving such 400
rehabilitation or remunerative work; 401

(i) Service performed after June 30, 1939, with respect to 402
which unemployment compensation is payable under the "Railroad 403
Unemployment Insurance Act," 52 Stat. 1094 (1938), 45 U.S.C. 351; 404

(j) Service performed by an individual in the employ of any 405
organization exempt from income tax under section 501 of the 406
"Internal Revenue Code of 1954," if the remuneration for such 407
service does not exceed fifty dollars in any calendar quarter, or 408
if such service is in connection with the collection of dues or 409
premiums for a fraternal beneficial society, order, or association 410
and is performed away from the home office or is ritualistic 411
service in connection with any such society, order, or 412
association; 413

(k) Casual labor not in the course of an employer's trade or 414
business; incidental service performed by an officer, appraiser, 415
or member of a finance committee of a bank, building and loan 416
association, savings and loan association, or savings association 417

when the remuneration for such incidental service exclusive of the 418
amount paid or allotted for directors' fees does not exceed sixty 419
dollars per calendar quarter is casual labor; 420

(l) Service performed in the employ of a voluntary employees' 421
beneficial association providing for the payment of life, 422
sickness, accident, or other benefits to the members of such 423
association or their dependents or their designated beneficiaries, 424
if admission to a membership in such association is limited to 425
individuals who are officers or employees of a municipal or public 426
corporation, of a political subdivision of the state, or of the 427
United States and no part of the net earnings of such association 428
inures, other than through such payments, to the benefit of any 429
private shareholder or individual; 430

(m) Service performed by an individual in the employ of a 431
foreign government, including service as a consular or other 432
officer or employee or of a nondiplomatic representative; 433

(n) Service performed in the employ of an instrumentality 434
wholly owned by a foreign government if the service is of a 435
character similar to that performed in foreign countries by 436
employees of the United States or of an instrumentality thereof 437
and if the director finds that the secretary of state of the 438
United States has certified to the secretary of the treasury of 439
the United States that the foreign government, with respect to 440
whose instrumentality exemption is claimed, grants an equivalent 441
exemption with respect to similar service performed in the foreign 442
country by employees of the United States and of instrumentalities 443
thereof; 444

(o) Service with respect to which unemployment compensation 445
is payable under an unemployment compensation system established 446
by an act of congress; 447

(p) Service performed as a student nurse in the employ of a 448

hospital or a nurses' training school by an individual who is 449
enrolled and is regularly attending classes in a nurses' training 450
school chartered or approved pursuant to state law, and service 451
performed as an intern in the employ of a hospital by an 452
individual who has completed a four years' course in a medical 453
school chartered or approved pursuant to state law; 454

(q) Service performed by an individual under the age of 455
eighteen in the delivery or distribution of newspapers or shopping 456
news, not including delivery or distribution to any point for 457
subsequent delivery or distribution; 458

(r) Service performed in the employ of the United States or 459
an instrumentality of the United States immune under the 460
Constitution of the United States from the contributions imposed 461
by this chapter, except that to the extent that congress permits 462
states to require any instrumentalities of the United States to 463
make payments into an unemployment fund under a state unemployment 464
compensation act, this chapter shall be applicable to such 465
instrumentalities and to services performed for such 466
instrumentalities in the same manner, to the same extent, and on 467
the same terms as to all other employers, individuals, and 468
services, provided that if this state is not certified for any 469
year by the proper agency of the United States under section 3304 470
of the "Internal Revenue Code of 1954," the payments required of 471
such instrumentalities with respect to such year shall be refunded 472
by the director from the fund in the same manner and within the 473
same period as is provided in division (E) of section 4141.09 of 474
the Revised Code with respect to contributions erroneously 475
collected; 476

(s) Service performed by an individual as a member of a band 477
or orchestra, provided such service does not represent the 478
principal occupation of such individual, and which service is not 479
subject to or required to be covered for full tax credit against 480

the tax imposed by the "Federal Unemployment Tax Act," 53 Stat. 481
183 (1939), 26 U.S.C.A. 3301 to 3311. 482

(t) Service performed in the employ of a day camp whose 483
camping season does not exceed twelve weeks in any calendar year, 484
and which service is not subject to the "Federal Unemployment Tax 485
Act," 53 Stat. 183 (1939), 26 U.S.C.A. 3301 to 3311. Service 486
performed after December 31, 1971: 487

(i) In the employ of a hospital, if the service is performed 488
by a patient of the hospital, as defined in division (W) of this 489
section; 490

(ii) For a prison or other correctional institution by an 491
inmate of the prison or correctional institution; 492

(iii) Service performed after December 31, 1977, by an inmate 493
of a custodial institution operated by the state, a political 494
subdivision, or a nonprofit organization. 495

(u) Service that is performed by a nonresident alien 496
individual for the period the individual temporarily is present in 497
the United States as a nonimmigrant under division (F), (J), (M), 498
or (Q) of section 101(a)(15) of the "Immigration and Nationality 499
Act," 66 Stat. 163, 8 U.S.C.A. 1101, as amended, that is excluded 500
under section 3306(c)(19) of the "Federal Unemployment Tax Act," 501
53 Stat. 183 (1939), 26 U.S.C.A. 3301 to 3311. 502

(v) Notwithstanding any other provisions of division (B)(3) 503
of this section, services that are excluded under divisions 504
(B)(3)(g), (j), (k), and (l) of this section shall not be excluded 505
from employment when performed for a nonprofit organization, as 506
defined in division (X) of this section, or for this state or its 507
instrumentalities, or for a political subdivision or its 508
instrumentalities or for Indian tribes; 509

(w) Service that is performed by an individual working as an 510
election official or election worker if the amount of remuneration 511

received by the individual during the calendar year for services 512
as an election official or election worker is less than one 513
thousand dollars; 514

(x) Service performed for an elementary or secondary school 515
that is operated primarily for religious purposes, that is 516
described in subsection 501(c)(3) and exempt from federal income 517
taxation under subsection 501(a) of the Internal Revenue Code, 26 518
U.S.C.A. 501; 519

(y) Service performed by a person committed to a penal 520
institution. 521

(z) Service performed for an Indian tribe as described in 522
division (B)(2)(1) of this section when performed in any of the 523
following manners: 524

(i) As a publicly elected official; 525

(ii) As a member of an Indian tribal council; 526

(iii) As a member of a legislative or judiciary body; 527

(iv) In a position which, pursuant to Indian tribal law, is 528
designated as a major nontenured policymaking or advisory 529
position, or a policymaking or advisory position where the 530
performance of the duties ordinarily does not require more than 531
eight hours of time per week; 532

(v) As an employee serving on a temporary basis in the case 533
of a fire, storm, snow, earthquake, flood, or similar emergency. 534

(aa) Service performed after December 31, 1971, for a 535
nonprofit organization, this state or its instrumentalities, a 536
political subdivision or its instrumentalities, or an Indian tribe 537
as part of an unemployment work-relief or work-training program 538
assisted or financed in whole or in part by any federal agency or 539
an agency of a state or political subdivision, thereof, by an 540
individual receiving the work-relief or work-training. 541

(4) If the services performed during one half or more of any pay period by an employee for the person employing that employee constitute employment, all the services of such employee for such period shall be deemed to be employment; but if the services performed during more than one half of any such pay period by an employee for the person employing that employee do not constitute employment, then none of the services of such employee for such period shall be deemed to be employment. As used in division (B)(4) of this section, "pay period" means a period, of not more than thirty-one consecutive days, for which payment of remuneration is ordinarily made to the employee by the person employing that employee. Division (B)(4) of this section does not apply to services performed in a pay period by an employee for the person employing that employee, if any of such service is excepted by division (B)(3)(o) of this section.

(C) "Benefits" means money payments payable to an individual who has established benefit rights, as provided in this chapter, for loss of remuneration due to the individual's unemployment.

(D) "Benefit rights" means the weekly benefit amount and the maximum benefit amount that may become payable to an individual within the individual's benefit year as determined by the director.

(E) "Claim for benefits" means a claim for waiting period or benefits for a designated week.

(F) "Additional claim" means the first claim for benefits filed following any separation from employment during a benefit year; "continued claim" means any claim other than the first claim for benefits and other than an additional claim.

(G)(1) "Wages" means remuneration paid to an employee by each of the employee's employers with respect to employment; except that wages shall not include that part of remuneration paid during

any calendar year to an individual by an employer or such 573
employer's predecessor in interest in the same business or 574
enterprise, which in any calendar year is in excess of eight 575
thousand two hundred fifty dollars on and after January 1, 1992; 576
eight thousand five hundred dollars on and after January 1, 1993; 577
eight thousand seven hundred fifty dollars on and after January 1, 578
1994; and nine thousand dollars on and after January 1, 1995. 579
Remuneration in excess of such amounts shall be deemed wages 580
subject to contribution to the same extent that such remuneration 581
is defined as wages under the "Federal Unemployment Tax Act," 84 582
Stat. 714 (1970), 26 U.S.C.A. 3301 to 3311, as amended. The 583
remuneration paid an employee by an employer with respect to 584
employment in another state, upon which contributions were 585
required and paid by such employer under the unemployment 586
compensation act of such other state, shall be included as a part 587
of remuneration in computing the amount specified in this 588
division. 589

(2) Notwithstanding division (G)(1) of this section, if, as 590
of the computation date for any calendar year, the director 591
determines that the level of the unemployment compensation fund is 592
sixty per cent or more below the minimum safe level as defined in 593
section 4141.25 of the Revised Code, then, effective the first day 594
of January of the following calendar year, wages subject to this 595
chapter shall not include that part of remuneration paid during 596
any calendar year to an individual by an employer or such 597
employer's predecessor in interest in the same business or 598
enterprise which is in excess of nine thousand dollars. The 599
increase in the dollar amount of wages subject to this chapter 600
under this division shall remain in effect from the date of the 601
director's determination pursuant to division (G)(2) of this 602
section and thereafter notwithstanding the fact that the level in 603
the fund may subsequently become less than sixty per cent below 604
the minimum safe level. 605

(H)(1) "Remuneration" means all compensation for personal services, including commissions and bonuses and the cash value of all compensation in any medium other than cash, except that in the case of agricultural or domestic service, "remuneration" includes only cash remuneration. Gratuities customarily received by an individual in the course of the individual's employment from persons other than the individual's employer and which are accounted for by such individual to the individual's employer are taxable wages.

The reasonable cash value of compensation paid in any medium other than cash shall be estimated and determined in accordance with rules prescribed by the director, provided that "remuneration" does not include:

(a) Payments as provided in divisions (b)(2) to (b)(16) of section 3306 of the "Federal Unemployment Tax Act," 84 Stat. 713, 26 U.S.C.A. 3301 to 3311, as amended;

(b) The payment by an employer, without deduction from the remuneration of the individual in the employer's employ, of the tax imposed upon an individual in the employer's employ under section 3101 of the "Internal Revenue Code of 1954," with respect to services performed after October 1, 1941.

(2) "Cash remuneration" means all remuneration paid in cash, including commissions and bonuses, but not including the cash value of all compensation in any medium other than cash.

(I) "Interested party" means the director and any party to whom notice of a determination of an application for benefit rights or a claim for benefits is required to be given under section 4141.28 of the Revised Code.

(J) "Annual payroll" means the total amount of wages subject to contributions during a twelve-month period ending with the last day of the second calendar quarter of any calendar year.

(K) "Average annual payroll" means the average of the last 637
three annual payrolls of an employer, provided that if, as of any 638
computation date, the employer has had less than three annual 639
payrolls in such three-year period, such average shall be based on 640
the annual payrolls which the employer has had as of such date. 641

(L)(1) "Contributions" means the money payments to the state 642
unemployment compensation fund required of employers by section 643
4141.25 of the Revised Code and of the state and any of its 644
political subdivisions electing to pay contributions under section 645
4141.242 of the Revised Code. Employers paying contributions shall 646
be described as "contributory employers." 647

(2) "Payments in lieu of contributions" means the money 648
payments to the state unemployment compensation fund required of 649
reimbursing employers under sections 4141.241 and 4141.242 of the 650
Revised Code. 651

(M) An individual is "totally unemployed" in any week during 652
which the individual performs no services and with respect to such 653
week no remuneration is payable to the individual. 654

(N) An individual is "partially unemployed" in any week if, 655
due to involuntary loss of work, the total remuneration payable to 656
the individual for such week is less than the individual's weekly 657
benefit amount. 658

(O) "Week" means the calendar week ending at midnight 659
Saturday unless an equivalent week of seven consecutive calendar 660
days is prescribed by the director. 661

(1) "Qualifying week" means any calendar week in an 662
individual's base period with respect to which the individual 663
earns or is paid remuneration in employment subject to this 664
chapter. A calendar week with respect to which an individual earns 665
remuneration but for which payment was not made within the base 666
period, when necessary to qualify for benefit rights, may be 667

considered to be a qualifying week. The number of qualifying weeks 668
which may be established in a calendar quarter shall not exceed 669
the number of calendar weeks in the quarter. 670

(2) "Average weekly wage" means the amount obtained by 671
dividing an individual's total remuneration for all qualifying 672
weeks during the base period by the number of such qualifying 673
weeks, provided that if the computation results in an amount that 674
is not a multiple of one dollar, such amount shall be rounded to 675
the next lower multiple of one dollar. 676

(P) "Weekly benefit amount" means the amount of benefits an 677
individual would be entitled to receive for one week of total 678
unemployment. 679

(Q)(1) "Base period" means the first four of the last five 680
completed calendar quarters immediately preceding the first day of 681
an individual's benefit year, except as provided in division 682
(Q)(2) of this section. 683

(2) If an individual does not have sufficient qualifying 684
weeks and wages in the base period to qualify for benefit rights, 685
the individual's base period shall be the four most recently 686
completed calendar quarters preceding the first day of the 687
individual's benefit year. Such base period shall be known as the 688
"alternate base period." If information as to weeks and wages for 689
the most recent quarter of the alternate base period is not 690
available to the director from the regular quarterly reports of 691
wage information, which are systematically accessible, the 692
director may, consistent with the provisions of section 4141.28 of 693
the Revised Code, base the determination of eligibility for 694
benefits on the affidavit of the claimant with respect to weeks 695
and wages for that calendar quarter. The claimant shall furnish 696
payroll documentation, where available, in support of the 697
affidavit. The determination based upon the alternate base period 698
as it relates to the claimant's benefit rights, shall be amended 699

when the quarterly report of wage information from the employer is 700
timely received and that information causes a change in the 701
determination. As provided in division (B) of section 4141.28 of 702
the Revised Code, any benefits paid and charged to an employer's 703
account, based upon a claimant's affidavit, shall be adjusted 704
effective as of the beginning of the claimant's benefit year. No 705
calendar quarter in a base period or alternate base period shall 706
be used to establish a subsequent benefit year. 707

(3) The "base period" of a combined wage claim, as described 708
in division (H) of section 4141.43 of the Revised Code, shall be 709
the base period prescribed by the law of the state in which the 710
claim is allowed. 711

(4) For purposes of determining the weeks that comprise a 712
completed calendar quarter under this division, only those weeks 713
ending at midnight Saturday within the calendar quarter shall be 714
utilized. 715

(R)(1) "Benefit year" with respect to an individual means the 716
fifty-two week period beginning with the first day of that week 717
with respect to which the individual first files a valid 718
application for determination of benefit rights, and thereafter 719
the fifty-two week period beginning with the first day of that 720
week with respect to which the individual next files a valid 721
application for determination of benefit rights after the 722
termination of the individual's last preceding benefit year, 723
except that the application shall not be considered valid unless 724
the individual has had employment in six weeks that is subject to 725
this chapter or the unemployment compensation act of another 726
state, or the United States, and has, since the beginning of the 727
individual's previous benefit year, in the employment earned three 728
times the average weekly wage determined for the previous benefit 729
year. The "benefit year" of a combined wage claim, as described in 730
division (H) of section 4141.43 of the Revised Code, shall be the 731

benefit year prescribed by the law of the state in which the claim 732
is allowed. Any application for determination of benefit rights 733
made in accordance with section 4141.28 of the Revised Code is 734
valid if the individual filing such application is unemployed, has 735
been employed by an employer or employers subject to this chapter 736
in at least twenty qualifying weeks within the individual's base 737
period, and has earned or been paid remuneration at an average 738
weekly wage of not less than twenty-seven and one-half per cent of 739
the statewide average weekly wage for such weeks. For purposes of 740
determining whether an individual has had sufficient employment 741
since the beginning of the individual's previous benefit year to 742
file a valid application, "employment" means the performance of 743
services for which remuneration is payable. 744

(2) Effective for benefit years beginning on and after 745
December 26, 2004, any application for determination of benefit 746
rights made in accordance with section 4141.28 of the Revised Code 747
is valid if the individual satisfies the criteria described in 748
division (R)(1) of this section, and if the reason for the 749
individual's separation from employment is not disqualifying 750
pursuant to division (D)(2) of section 4141.29 or section 4141.291 751
of the Revised Code. A disqualification imposed pursuant to 752
division (D)(2) of section 4141.29 or section 4141.291 of the 753
Revised Code must be removed as provided in those sections as a 754
requirement of establishing a valid application for benefit years 755
beginning on and after December 26, 2004. 756

(3) The statewide average weekly wage shall be calculated by 757
the director once a year based on the twelve-month period ending 758
the thirtieth day of June, as set forth in division (B)(3) of 759
section 4141.30 of the Revised Code, rounded down to the nearest 760
dollar. Increases or decreases in the amount of remuneration 761
required to have been earned or paid in order for individuals to 762
have filed valid applications shall become effective on Sunday of 763

the calendar week in which the first day of January occurs that 764
follows the twelve-month period ending the thirtieth day of June 765
upon which the calculation of the statewide average weekly wage 766
was based. 767

(4) As used in this division, an individual is "unemployed" 768
if, with respect to the calendar week in which such application is 769
filed, the individual is "partially unemployed" or "totally 770
unemployed" as defined in this section or if, prior to filing the 771
application, the individual was separated from the individual's 772
most recent work for any reason which terminated the individual's 773
employee-employer relationship, or was laid off indefinitely or 774
for a definite period of seven or more days. 775

(S) "Calendar quarter" means the period of three consecutive 776
calendar months ending on the thirty-first day of March, the 777
thirtieth day of June, the thirtieth day of September, and the 778
thirty-first day of December, or the equivalent thereof as the 779
director prescribes by rule. 780

(T) "Computation date" means the first day of the third 781
calendar quarter of any calendar year. 782

(U) "Contribution period" means the calendar year beginning 783
on the first day of January of any year. 784

(V) "Agricultural labor," for the purpose of this division, 785
means any service performed prior to January 1, 1972, which was 786
agricultural labor as defined in this division prior to that date, 787
and service performed after December 31, 1971: 788

(1) On a farm, in the employ of any person, in connection 789
with cultivating the soil, or in connection with raising or 790
harvesting any agricultural or horticultural commodity, including 791
the raising, shearing, feeding, caring for, training, and 792
management of livestock, bees, poultry, and fur-bearing animals 793
and wildlife; 794

(2) In the employ of the owner or tenant or other operator of a farm in connection with the operation, management, conservation, improvement, or maintenance of such farm and its tools and equipment, or in salvaging timber or clearing land of brush and other debris left by hurricane, if the major part of such service is performed on a farm;

(3) In connection with the production or harvesting of any commodity defined as an agricultural commodity in section 15 (g) of the "Agricultural Marketing Act," 46 Stat. 1550 (1931), 12 U.S.C. 1141j, as amended, or in connection with the ginning of cotton, or in connection with the operation or maintenance of ditches, canals, reservoirs, or waterways, not owned or operated for profit, used exclusively for supplying and storing water for farming purposes;

(4) In the employ of the operator of a farm in handling, planting, drying, packing, packaging, processing, freezing, grading, storing, or delivering to storage or to market or to a carrier for transportation to market, in its unmanufactured state, any agricultural or horticultural commodity, but only if the operator produced more than one half of the commodity with respect to which such service is performed;

(5) In the employ of a group of operators of farms, or a cooperative organization of which the operators are members, in the performance of service described in division (V)(4) of this section, but only if the operators produced more than one-half of the commodity with respect to which the service is performed;

(6) Divisions (V)(4) and (5) of this section shall not be deemed to be applicable with respect to service performed:

(a) In connection with commercial canning or commercial freezing or in connection with any agricultural or horticultural commodity after its delivery to a terminal market for distribution

for consumption; or 826

(b) On a farm operated for profit if the service is not in 827
the course of the employer's trade or business. 828

As used in division (V) of this section, "farm" includes 829
stock, dairy, poultry, fruit, fur-bearing animal, and truck farms, 830
plantations, ranches, nurseries, ranges, greenhouses, or other 831
similar structures used primarily for the raising of agricultural 832
or horticultural commodities and orchards. 833

(W) "Hospital" means an institution which has been registered 834
or licensed by the Ohio department of health as a hospital. 835

(X) "Nonprofit organization" means an organization, or group 836
of organizations, described in section 501(c)(3) of the "Internal 837
Revenue Code of 1954," and exempt from income tax under section 838
501(a) of that code. 839

(Y) "Institution of higher education" means a public or 840
nonprofit educational institution, including an educational 841
institution operated by an Indian tribe, which: 842

(1) Admits as regular students only individuals having a 843
certificate of graduation from a high school, or the recognized 844
equivalent; 845

(2) Is legally authorized in this state or by the Indian 846
tribe to provide a program of education beyond high school; and 847

(3) Provides an educational program for which it awards a 848
bachelor's or higher degree, or provides a program which is 849
acceptable for full credit toward such a degree, a program of 850
post-graduate or post-doctoral studies, or a program of training 851
to prepare students for gainful employment in a recognized 852
occupation. 853

For the purposes of this division, all colleges and 854
universities in this state are institutions of higher education. 855

(Z) For the purposes of this chapter, "states" includes the District of Columbia, the Commonwealth of Puerto Rico, and the Virgin Islands.

(AA) "Alien" means, for the purposes of division (A)(1)(d) of this section, an individual who is an alien admitted to the United States to perform service in agricultural labor pursuant to sections 214 (c) and 101 (a)(15)(H) of the "Immigration and Nationality Act," 66 Stat. 163, 8 U.S.C.A. 1101.

(BB)(1) "Crew leader" means an individual who furnishes individuals to perform agricultural labor for any other employer or farm operator, and:

(a) Pays, either on the individual's own behalf or on behalf of the other employer or farm operator, the individuals so furnished by the individual for the service in agricultural labor performed by them;

(b) Has not entered into a written agreement with the other employer or farm operator under which the agricultural worker is designated as in the employ of the other employer or farm operator.

(2) For the purposes of this chapter, any individual who is a member of a crew furnished by a crew leader to perform service in agricultural labor for any other employer or farm operator shall be treated as an employee of the crew leader if:

(a) The crew leader holds a valid certificate of registration under the "Farm Labor Contractor Registration Act of 1963," 90 Stat. 2668, 7 U.S.C. 2041; or

(b) Substantially all the members of the crew operate or maintain tractors, mechanized harvesting or crop-dusting equipment, or any other mechanized equipment, which is provided by the crew leader; and

(c) If the individual is not in the employment of the other 886
employer or farm operator within the meaning of division (B)(1) of 887
this section. 888

(3) For the purposes of this division, any individual who is 889
furnished by a crew leader to perform service in agricultural 890
labor for any other employer or farm operator and who is not 891
treated as in the employment of the crew leader under division 892
(BB)(2) of this section shall be treated as the employee of the 893
other employer or farm operator and not of the crew leader. The 894
other employer or farm operator shall be treated as having paid 895
cash remuneration to the individual in an amount equal to the 896
amount of cash remuneration paid to the individual by the crew 897
leader, either on the crew leader's own behalf or on behalf of the 898
other employer or farm operator, for the service in agricultural 899
labor performed for the other employer or farm operator. 900

(CC) "Educational institution" means an institution other 901
than an institution of higher education as defined in division (Y) 902
of this section, including an educational institution operated by 903
an Indian tribe, which: 904

(1) Offers participants, trainees, or students an organized 905
course of study or training designed to transfer to them 906
knowledge, skills, information, doctrines, attitudes, or abilities 907
from, by, or under the guidance of an instructor or teacher; and 908

(2) Is approved, chartered, or issued a permit to operate as 909
a school by the state board of education, other government agency, 910
or Indian tribe that is authorized within the state to approve, 911
charter, or issue a permit for the operation of a school. 912

For the purposes of this division, the courses of study or 913
training which the institution offers may be academic, technical, 914
trade, or preparation for gainful employment in a recognized 915
occupation. 916

(DD) "Cost savings day" means any unpaid day off from work in which employees continue to accrue employee benefits which have a determinable value including, but not limited to, vacation, pension contribution, sick time, and life and health insurance.

(EE) "Participating employee" means an employee who works a reduced number of hours under an approved shared work plan.

(FF) "Participating employer" means an employer who has a shared work plan.

(GG) "Shared work benefit" means an unemployment compensation benefit that is payable to a participating employee.

Sec. 4141.50. There is hereby created the "SharedWork Ohio" program, under which an employer who participates in the program reduces the number of hours worked by the employees of the employer in lieu of layoffs.

An employer who wishes to participate in the program shall submit a plan to the director of job and family services that satisfies the requirements listed in section 4141.51 of the Revised Code.

The director shall adopt rules as the director determines necessary to implement any guidance issued by the United States secretary of labor with respect to the SharedWork Ohio program.

Sec. 4141.51. (A) The director of job and family services shall approve a shared work plan submitted under section 4141.50 of the Revised Code if all of the following are satisfied:

(1) The employer identifies in the plan the participating employees by name and social security number.

(2) The employer describes in the plan the manner in which the employer will implement the requirements of the SharedWork Ohio program.

(3) The employer includes in the plan a plan for giving 946
advance notice, if feasible, to an employee whose workweek is to 947
be reduced. 948

(4) The employer includes with the plan an estimate of the 949
number of layoffs that would have occurred absent the ability to 950
participate in the SharedWork Ohio program. 951

(5) The employer certifies in the plan that if the 952
participating employer provides health benefits and retirement 953
benefits under a defined benefit plan, as defined in 26 U.S.C. 954
414(j), as amended, or contributions under a defined contribution 955
plan as defined in 26 U.S.C. 414(i), as amended, to any employee 956
whose workweek is reduced under the program that such benefits 957
will continue to be provided to an employee participating in the 958
SharedWork Ohio program under the same terms and conditions as 959
though the workweek of the employee had not been reduced or to the 960
same extent as other employees not participating in the program. 961

(6) The employer, in the plan, permits eligible employees to 962
participate, as appropriate, in training to enhance job skills 963
approved by the director, including employer-sponsored training or 964
worker training funded under the federal "Workforce Investment Act 965
of 1998," 112 Stat. 936, 29 U.S.C. 2801 et seq., as amended. 966

(7) The employer includes in the plan any other information 967
as required by the United States secretary of labor or the 968
director under the rules the director adopts under section 4141.50 969
of the Revised Code. 970

(8) The terms of the written plan submitted by the employer 971
and implementation of that plan are consistent with obligations of 972
the employer under the applicable federal and state laws. 973

(B) An employer shall not include in the employer's shared 974
work plan any employee employed by the employer on a seasonal, 975
temporary, or intermittent basis. 976

(C) The director shall not approve a shared work plan submitted by an employer who is assigned the maximum contribution rate calculated in accordance with section 4141.25 of the Revised Code. 977
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The director shall approve or deny a shared work plan and shall send a written notice to the employer stating whether the director approved or denied the plan not later than thirty days after the director receives the plan. If the director denies approval of a shared work plan, the director shall state the reasons for denying approval in the written notice sent to the employer. 981
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(D) The director shall enforce the requirements of the SharedWork Ohio program in the same manner as the director enforces the requirements of this chapter, including under section 4141.40 of the Revised Code. 988
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Sec. 4141.52. A shared work plan approved under section 4141.51 of the Revised Code takes effect on the date the director of job and family services approves the plan. An approved shared work plan expires on the last day of the twelfth calendar month beginning after the effective date of the plan. 992
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Sec. 4141.53. (A) An individual is eligible to receive shared work benefits for a week in which the individual satisfies all of the following: 997
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(1) The individual is employed by a participating employer and is subject to a shared work plan that was approved before that week and is in effect for that week. 1000
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(2) The individual is available for work and is actively seeking suitable work by being available for the individual's workweek as required by the rules adopted by the director of job and family services under section 4141.50 of the Revised Code. 1003
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(3) The individual's workweek has been reduced by at least 1007
ten per cent but not more than fifty per cent. 1008

(4) The individual otherwise satisfies the requirements of 1009
this chapter. 1010

(B) The director shall pay a participating employee who is 1011
eligible for a weekly shared work benefit in an amount equal to 1012
the participating employee's regular weekly benefit amount for a 1013
period of total unemployment as described in division (D) of 1014
section 4141.30 of the Revised Code multiplied by the nearest full 1015
percentage of reduction of the participating employee's wages 1016
under the participating employee's participating employer's shared 1017
work plan. The director shall round the amount of a shared work 1018
benefit that is not a multiple of one dollar to the next lower 1019
multiple of one dollar. 1020

(C) A participating employee is not entitled to receive 1021
shared work benefits and regular unemployment compensation 1022
benefits that exceed the maximum total benefits payable to the 1023
participating employee in a benefit year under section 4141.30 of 1024
the Revised Code. No participating employee shall be paid shared 1025
work benefits during the employee's benefit year in an amount that 1026
exceeds twenty-six times the amount of regular compensation under 1027
section 4141.30 of the Revised Code payable to the employee for a 1028
week of total unemployment. An individual who receives shared work 1029
benefits is not entitled to receive benefits for partial 1030
unemployment under division (C) of section 4141.30 of the Revised 1031
Code for any week during which the individual works as a 1032
participating employee. The director shall not pay an individual 1033
shared work benefits for a week during which the individual 1034
performs paid work for the individual's participating employer 1035
that exceeds the reduced hours established under a shared work 1036
plan. 1037

(D) An individual who has received all of the shared work 1038

benefits and regular unemployment compensation benefits available 1039
in a benefit year is an individual who has exhausted regular 1040
benefits under section 4141.30 of the Revised Code and is entitled 1041
to receive extended benefits under section 4141.301 of the Revised 1042
Code if the individual is otherwise eligible to receive benefits 1043
under that section. 1044

Sec. 4141.54. (A) As used in this section, "regular benefits" 1045
has the same meaning as in section 4141.301 of the Revised Code. 1046

(B) If the state is eligible for and receives reimbursement 1047
for shared work benefits paid under the SharedWork Ohio program 1048
from the federal government pursuant to the federal "Layoff 1049
Prevention Act of 2012," Pub. L. No. 112-96, 126 Stat. 156, 1050
notwithstanding section 4141.24 of the Revised Code and if 1051
permitted under that act, during the time period in which the 1052
state is reimbursed the account of a participating employer shall 1053
not be charged for any shared work benefits paid to the 1054
participating employer's participating employees. Beginning on the 1055
date the federal government no longer provides reimbursement, or 1056
if the state does not receive reimbursement or the federal 1057
government requires an employer's account to be charged, a 1058
participating employer's account shall be charged for shared work 1059
benefits in accordance with divisions (C) and (D) of this section. 1060

(C) Except as provided in division (B) of this section and 1061
notwithstanding division (D) of section 4141.24 of the Revised 1062
Code, any shared work benefits paid to an individual under section 1063
4141.53 of the Revised Code shall be charged only to the account 1064
of the participating employer under whose shared work plan the 1065
individual is a participating employee. 1066

(D) Except as provided in division (B) of this section, if an 1067
individual exhausts the shared work benefits the individual 1068
receives under section 4141.53 of the Revised Code and during the 1069

same benefit year the individual receives shared work benefits the 1070
individual becomes eligible for regular benefits by a separation 1071
of employment from the participating employer under whose shared 1072
work plan the individual was a participating employee, 1073
notwithstanding division (D) of section 4141.24 of the Revised 1074
Code, only the participating employer's account shall be charged 1075
for any regular benefits the individual receives for the remainder 1076
of the individual's benefit year resulting directly from that 1077
separation from employment. 1078

Sec. 4141.55. Beginning one year after the effective date of 1079
this section, and every year thereafter, the director of job and 1080
family services shall prepare and submit a report to the 1081
unemployment compensation advisory council that discusses the 1082
utilization of the SharedWork Ohio program created under section 1083
4141.50 of the Revised Code. The director shall include in that 1084
report the number of employers and employees participating in the 1085
program, the amount of shared work benefits paid under the program 1086
during the immediately preceding year, and any other information 1087
the director considers to be relevant. 1088

Section 2. That existing section 4141.01 of the Revised Code 1089
is hereby repealed. 1090

Section 3. The Unemployment Compensation Advisory Council 1091
shall prepare and submit a report evaluating the utilization and 1092
effectiveness of the SharedWork Ohio Program created under section 1093
4141.50 of the Revised Code, as enacted by this act, and the 1094
impact of the Program on the Unemployment Compensation Fund 1095
created in section 4141.09 of the Revised Code. The Council shall 1096
base the report upon the information the Council receives from the 1097
Director of Job and Family Services under section 4141.55 of the 1098
Revised Code, as enacted by this act. The Council shall submit the 1099
report to the Governor, the President and Minority Leader of the 1100

Senate, and the Speaker and the Minority Leader of the House of	1101
Representatives not later than three years after the effective	1102
date of this act.	1103