

## TO BE RESCINDED

4141-11-13

**Prohibition against common paymaster reporting.**

Each employer shall report and make required payments as provided by Chapter 4141. of the Revised Code with respect to its account as maintained by the director. One legal entity may not report or make payments for another legal entity by what may be known as a common paymaster arrangement or by some other similar arrangement.

Effective: 1/1/2025

Five Year Review (FYR) Dates: 10/4/2024

CERTIFIED ELECTRONICALLY

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Certification

12/11/2024

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Date

Promulgated Under: 119.03  
Statutory Authority: 4141.13(A)  
Rule Amplifies: 4141.24(A), 4141.24(I)  
Prior Effective Dates: 05/01/1993, 01/15/2001, 10/29/2003, 06/01/2015