

DATE STAMP ONLY

FOR ANY QUARTER OF THE YEAR OF

EMPLOYER ACCOUNT NUMBER

OHIO DEPARTMENT OF JOB AND FAMILY SERVICES
 P.O. BOX 182404
 COLUMBUS, OHIO 43218-2404
 www.jfs.ohio.gov
**Employer's Contribution Report
 AND REPORT TO DETERMINE LIABILITY**

IF THIS REPORT IS USED AS THE ORIGINAL FOR ANY QUARTER, MARK AN "X" IN THE SQUARE.

IF THIS REPORT IS USED AS SUPPLEMENTAL TO A PREVIOUS REPORT, MARK "X" IN THE CIRCLE.

See Instructions on Reverse Side

Name and address

Year **TOTAL CONTRIBUTION RATE**

1a. Were you subject to the federal unemployment tax act for the PRECEDING CALENDAR YEAR?	YES	NO
b. Are you subject to the federal unemployment tax act for the CURRENT CALENDAR YEAR?		
c. Did you employ at least one individual for some portion of a day in each of twenty weeks during the CURRENT or PRECEDING CALENDAR YEAR?		
d. Did you pay wages totaling fifteen hundred dollars (\$1500) in any calendar quarter during the CURRENT or PRECEDING CALENDAR YEAR?		

FORFEITURE A forfeiture is charged for failure to file a quarterly contribution report. See item 6 on reverse side of employer's copy.

AGENCY USE ONLY

INTEREST Interest will be charged on delinquent contributions. See item 7 on reverse side of the employer's copy.

Number of Covered Workers 2	January	April	July	October
	February	May	August	November
	March	June	September	December

	TOTAL WAGES PAID 3	TAXABLE WAGES 4	AGENCY USE ONLY	CONTRIBUTIONS DUE 5	AGENCY USE ONLY	FORFEITURE 6	INTEREST 7	AGENCY USE ONLY	AMOUNT PAID THIS QUARTER 8
First Quarter								F I	
Second Quarter								F I	
Third Quarter								F I	
Fourth Quarter								F I	
Total								F I	

Notice of Assessment **MAKE CHECKS OR MONEY ORDERS PAYABLE TO THE OHIO DEPARTMENT OF JOB AND FAMILY SERVICES at COLUMBUS, OHIO.** Payment of contributions must be made to the office of the Ohio Department of Job and Family Services, Columbus, Ohio 43218, or to a representative of this agency upon his or her demand.

9. If you have sold or dissolved your business indicate the date. Date _____ and _____ in whole _____ in part _____ If sold indicate to whom _____

TOTAL PAID

Refund

Adjustment

Extended

Audited

For agency use only

JFS 66105 (Rev. 6/2005)

I certify that the information contained in this report is true and correct. No part of the contribution was, or is to be deducted from the worker's wages.

Signed _____ Title _____ Date _____

Payroll auditor _____ Date _____

**ORIGINAL - This must be mailed to ODJFS
 DUPLICATE - Retain for your files**

Reproduction of this form is Prohibited.

QUARTER	YEAR
IF NOT A FULL YEAR	

**INSTRUCTIONS FOR EMPLOYER'S CONTRIBUTION REPORT
OF WAGES NOT PREVIOUSLY REPORTED FOR ANY QUARTER OF THE YEAR**

INDICATE ON FACE OF FORM WHETHER THIS IS AN ORIGINAL OR SUPPLEMENTAL REPORT

ORIGINAL REPORT. An original contribution report for any period is the first contribution report filed for that period and covers the periods that have not previously been reported.

SUPPLEMENTAL REPORT. A supplemental contribution report for any period is a report showing additional wages which were omitted from the original contribution report filed for that period. When this report is used as a supplemental report, enter for each month in the quarter to be reported only the **ADDITIONAL** number of covered workers. In each quarter enter only the amount of the wages which were not included on any previous contribution report.

FINAL REPORT. The final report and payment of a liable employer who dissolves, discontinues, or disposes of his business shall be made within thirty days of the date of such termination of his liability. The final report shall consist of the current quarterly contribution report. Report of Employer on Disposition of Business, and the wage records for all employees for the quarter in which the business has been discontinued and the last four calendar quarters. Such wage records shall include workers name, social security number, earnings paid in each quarter, number of weeks worked in each quarter, date hired or separated, and reason for separation if within the quarters being reported. Forms for making final reports may be obtained by writing the Bureau.

GENERAL INSTRUCTIONS

When an employer maintains more than one place of business in Ohio, all such places of business will be reported on a single form.

A separate report must be filed by each corporation regardless of the fact that each corporation may be owned wholly or in part by another corporation. Unincorporated branches of corporations will not be permitted to file separate contribution reports, even though they keep separate records.

Each report shall be signed by 1 - The owner, if the employer is an individual 2- The President, Treasurer or other principal officer, if the employer is a corporation 3- A responsible and duly authorized member of a partnership, having knowledge of the affairs of such partnership.

ITEM 2 The number of covered workers to be reported is a count of employees who worked during, or received pay for, any part of your pay period which includes the twelfth of the given month. If you have a daily pay period, count the number of workers for the workday on or nearest the twelfth. If you have more than one type of pay period which includes the twelfth, report the number of workers in all types. The employment count should include all covered workers earning remuneration even though such remuneration is nontaxable because the \$9000.00 limit has been exceeded. It should also include workers on paid vacation and on paid sick leave during the pay period which includes the twelfth of the month. The employment count should exclude workers who earned no remuneration during the pay period because of labor-management disputes, unpaid vacation, or unpaid sick leave.

ITEM 3 TOTAL WAGES PAID. Wages are subject to contributions for the calendar quarter in which pay day occurs. That is, when the payment is credited to or set apart for the employee and is available to such employee upon demand. This item will include wages paid to those workers who have already been paid more than \$9000.00 in this calendar quarter and will be the total of the following:

(a) All remuneration paid during the calendar quarter for employment subject to the Ohio Law, including special payments (such as cash gifts, prizes, backpay or commissions and bonuses) which are made during the quarter for services rendered previously, but for which the employee had not been paid.

(b) The reasonable cash value of all other remuneration paid in something other than cash, such as board, room, house rent, etc. (which is in addition to the money wages).

ITEM 4 TAXABLE WAGES. The taxable wages are item 3 less excluded wages in excess of \$9000.00. Remuneration in excess of \$9000.00 paid to an employee after incurrence of liability each calendar year is exempt from contributions.

ITEM 5 CONTRIBUTION. The amount of contribution for each quarter is computed by multiplying the taxable wages for the quarter by the basic rate applicable for the year being reported unless you have been notified of a modified rate under the experience rating provisions of the law.

ITEM 6 FORFEITURE. Effective with the calendar quarter beginning January 1, 1993 through December 31, 2001, in case of failure to file the quarterly contribution report or the quarterly report of wages containing all the required information within the time prescribed by law, there shall be assessed a forfeiture amounting to twenty-five one-hundredths of one percent of the total remuneration paid by the employer, provided such forfeiture shall not be less than thirty nor more than five hundred dollars per quarterly contribution report or quarterly report of wages.

Effective with the calendar quarter beginning January 1, 2002, in case of failure to file the quarterly contribution and wage report containing all the required information within the time prescribed by law, there shall be assessed a forfeiture amounting to twenty-five one-hundredths of one percent of the total remuneration paid by the employer, provided such forfeiture shall not be less than fifty nor more than one thousand dollars per quarterly contribution and wage report.

For the purposes of the forfeiture prescribed in section 4141.20, when an employer's account is established for the first time and it is found that the employer is delinquent for the past quarters, all contribution reports for the past quarters may be considered one report and subject to only one forfeiture, provided all reports are furnished on or before a date set by the Director, full payment of contributions and interest due are made by that date, and it appears to the satisfaction of the Director that such employer has not been guilty of an attempt to evade liability to pay or report contributions. Otherwise such reports shall be due and subject to forfeiture as in all other cases.

ITEM 7 INTEREST

(a) Every contributory employer subject to Chapter 4141 of the Revised Code shall pay contributions on its taxable payroll for each calendar quarter at a rate determined by the Director in accordance with the requirements of Chapter 4141 of the Revised Code. Such payment is due and payable no later than the last day of the first month following the close of the calendar quarter for which such contributions are payable.

(b) When a contributory employer becomes subject to Chapter 4141 of the Revised Code in any calendar quarter and thereby incurs liability for contributions for prior quarters in the same calendar year, payment of such contributions is due and payable on the last day of the first month following the close of the calendar quarter in which the employer became subject to Chapter 4141 of the Revised Code.

(c) Any contribution, payment in lieu of contribution, interest, forfeiture, or fine due from an employer on or after January 1, 1993, shall, if not paid when due, bear interest at the annual rate of fourteen percent compounded monthly on the aggregate receivable balance due. In such computation any fraction of a month shall be considered as a full month.