



Mike DeWine, Governor | Jon Husted, Lt. Governor | Matt Damschroder, Director

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ODJFS Makes Unemployment Tax Filing More Efficient and Cost-Effective for Employers

COLUMBUS, OHIO – Ohio Department of Job and Family Services (ODJFS) Director Matt Damschroder today announced that the department has adopted new rules that will make it possible for Ohio employers with multiple businesses to file unemployment tax reports under a single primary account. Known as "common paymaster reporting," the change is effective Jan. 1, 2025, with online processing slated to launch by late January.

"We've listened to Ohio employers and made the unemployment tax filing process more efficient and streamlined so that they can concentrate on running their businesses," said Director Damschroder. "This small change will have a big impact, as it will cut down burdensome red tape and save employers time and money."

Before the change, Ohio employers that had multiple locations or subsidiaries had to file separate quarterly wage reports for each entity to ODJFS for unemployment tax purposes. Beginning Jan. 1, 2025, these Ohio employers will be able to file one quarterly wage report for all of their businesses using one primary account.

Prior to this reform, Ohio Administrative Code Rule 4141-11-13 did not permit common paymaster arrangements. However, as part of ODJFS' commitment to providing open dialogue and collaboration with Ohio businesses, it became clear that many were concerned about the time-consuming and redundant process of filing multiple times. As such, ODJFS advocated for the change to the Joint Committee on Agency Rule Review, which agreed and revised the rule accordingly.













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This revised rule adopted a provision in the Internal Revenue Code that allows related corporations to designate one entity as the "common paymaster" for employees who work for multiple subsidiaries within the same corporate group.

"This is yet another example of how the DeWine-Husted administration is making it easier to do business in the great state of Ohio," Damschroder said.

For more information, visit: <u>Common Paymaster | Job and Family Services</u>.

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The Ohio Department of Job and Family Services manages vital programs that strengthen Ohio families. These include job training and employment services, unemployment insurance, cash and food assistance, adult protective services, and child support services.











