

## GENERAL INFORMATION

**WHO MUST FILE/DUE DATE** - Every employer liable under the Ohio Unemployment Compensation law must complete and file the Employer's Report of Wages and the Employer's Contribution Report (Form JFS 66111) by the due date shown on the report or file online at [ohiobusinessgateway.ohio.gov](http://ohiobusinessgateway.ohio.gov). Both reports should cover only employment for the employer and the quarter (or portion thereof) indicated. An employer who had no workers or paid no wages during the quarter must check the appropriate blocks on both sections of the form, sign, and file the JFS 66111 by the due date or file by telephone by calling toll free 1-866-448-2829. Late or incomplete reports shall be subject to penalties.

**MAGNETIC MEDIA** -Employers with the capability to do so are encouraged to report wage information via magnetic tape or diskette. In order to file reports on either magnetic media, authorization must be obtained in advance from the Ohio Department of Job and Family Services (ODJFS). Employers who file via magnetic tape or diskette must submit a properly signed JFS 66111 including the completed Employer's Contribution Report.

**DEFINITIONS** - The following definitions shall be used when completing the wage and contribution report form:

**EMPLOYMENT** means service performed for wages 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. (Ohio Revised Code, Section 4141.01(B)(1)).

**COVERED WORKER/EMPLOYEE** means any individual who performs services in employment unless such services are excluded by Ohio Revised Code Section 4141.01(B)(3). Covered employment shall not include: employer's minor child, spouse, father or mother.

**TOTAL GROSS WAGES PAID** means all remuneration including salaries, commissions, bonuses, and the cash value of any compensation other than cash, such as meals and lodging, house rent, and any other items of value given in exchange for services rendered in covered employment. Tips customarily received by an individual in the course of employment from persons other than the employer and which are accounted for by such individual to the employer are wages. (Ohio Revised Code, Section 4141.01(H)).

**TAXABLE WAGES** means the first nine thousand (\$9,000) paid to each covered worker during the calendar year. Beginning January 1 of this year, or the date an employer becomes liable subsequent to January 1 of this year, each employee's wage must be reported and contributions paid on (1) the first \$9,000 of each employee's wages; or (2) all wages earned by employee, when the employee has earned less than \$9,000 through December 31, of that year. (Ohio Revised Code, Section 4141.01(G)).

Remuneration in excess of \$9,000 paid to an employee after incurrence of liability each calendar year is excluded from wages subject to contributions.

**CERTIFICATION/SIGNATURE** - Both sections of the Form JFS 66111 must be signed by (1) the individual owner, (2) the corporate president, treasurer or other principal officer, (3) a responsible and duly authorized member of the enterprise having knowledge of the affairs, or (4) other duly authorized agent of the employer.

**MAILING INSTRUCTIONS** - Return the completed and signed original JFS 66111 with your payment in the enclosed envelope.

**CHANGE IN STATUS** - Change in Status/Termination of Business (Form JFS 66111A), contained on the second page of the form package, must be completed and filed only if there were changes in business name, mailing address, business status, or Federal identification number, or if there was a termination of business. **IF USING JFS 6111A (CHANGE OF STATUS), DETACH FROM REPORT OF WAGES BEFORE COMPLETING WAGE INFORMATION.**

**CORRECTIONS/AMENDMENTS - DO NOT USE ANY PORTION OF THE JFS 66111 TO CORRECT PREVIOUS REPORTS.** If you have filed an incorrect report, it will be necessary to submit Employer's Report of Wages Amended (Form JFS 66114) and/or Employer's Contribution Report (Form JFS 66105), as appropriate. (Employers using plant codes may need to file an amended magnetic media report and must contact the ODJFS Magnetic Media Coordinator prior to submitting their corrections.)

**ASSISTANCE** - For assistance in completing these forms, contact the Compliance Section in your local ODJFS office. For the address and telephone number of the office nearest you, consult your local telephone White Pages Directory for listings under "Government Offices."

**Additional Forms** - Copies of additional forms may be obtained from any local ODJFS office or the ODJFS Wage Record Section at the address listed below:

U.S. Postal Service Mailing Address:

OHIO DEPARTMENT OF JOB AND FAMILY SERVICES  
P.O. Box 182313  
Columbus, Ohio 43218-2413

OR

Physical Address for Overnight Delivery:

ODJFS - Wage Record Section  
4300 Kimberly Parkway  
Columbus, Ohio 43232-8296

### DETAILED INSTRUCTIONS - EMPLOYER'S REPORT OF WAGES

**Read carefully before completing each item. NOTE: ALL INFORMATION MUST BE TYPED.**

**EMPLOYER:** Please verify the employer identification information printed on the report. If any information is incorrect, complete FORM JFS 66111A included on the second page of this packet. **DO NOT MAKE CORRECTIONS DIRECTLY ON THE FRONT OF FORM JFS 66111.**

If reporting for more than twenty (20) employees, list the additional employees on Employer's Report of Wages - Supplemental (Form JFS 66113). If reporting by magnetic media, indicate by marking the appropriate box on the front of the JFS 66111.

**REMINDER:** Even if employee wage information is submitted on magnetic tape or diskette. Form JFS 66111 must be completed, signed and filed.

**ITEM NO.** (Note: Item numbers correspond to numbers on the face of the JFS 66111)

1. Type the total number of pages contained in this Report of Wages, including, this page and all supplemental pages **ON PAGE ONE ONLY.**
2. Type the grand total of gross wages paid this quarter from this page and all supplemental pages **ON PAGE ONE ONLY.** (See definition under General Information section.) This amount must also be entered in item number 10 below.
3. Type the Social Security Account Number (SSAN) of each covered employee to whom you paid wages during the quarter.
4. Type the name of each covered employee to whom you paid wages during the quarter. Enter the employee name in the following order: last name, first initial and middle initial.
5. Type the amount of gross wages paid to each covered employee during the calendar quarter.
6. Type the sum total number of calendar weeks within the quarter in which the employee performed services plus the number of calendar weeks within the quarter in which no service was performed but to which remuneration was allocated. Exceptions apply to institutions of higher education and educational institutions. The total number of weeks reported cannot exceed the number of weeks in the calendar quarter.
7. Type the total of Column 5, Gross Wages Paid This Quarter, for this page only.
8. Type the total number of pages contained in this Report of Wages. The total will include this page and any supplemental pages. (Supplemental pages must be numbered consecutively beginning with page number 2.)

**NOTE:** In case of failure to file the Employer's Contribution Report and the Employer's Report of Wages within the time prescribed by law there shall be assessed a forfeiture amounting to twenty-five one-hundredths of one percent (0.25%) of the total remuneration paid by the employer; provided such forfeiture shall not be less than fifty dollars nor more than one thousand dollars.

**NOTICE TO EMPLOYERS** - The Personal Responsibility and Work Opportunity Reconciliation Act of 1996 requires that wage information which you provide to the Ohio Department of Job and Family Services be reported by ODJFS to (1) the Secretary of Health and Human Services for inclusion in the National Directory of New Hires. (2) the Secretary of the Treasury for administration of the Earned Income Tax Credit Program, and (3) the Commissioner of Social Security for verification of social security numbers and other purposes.