

Base Rates (Loss Costs) for Public Employer Taxing Districts

Applicable to the payroll reporting period January 1, 2024 through December 31, 2024.

Classification Code	Classification Code Description ¹	Base Rate (Loss Cost) Per \$100 of Payroll
9430	County employees: all employees & salespersons, drivers	0.70
9431	City employees: all employees & salespersons, drivers	1.44
9432	Village employees: all employees & salespersons, drivers	1.20
9433	Township employees: all employees & salespersons, drivers	1.43
9434	Local school districts: all employees & salespersons, drivers	0.32
9435	Public libraries: all employees & salespersons, drivers	0.21
9436	Special public universities: all employees & salespersons, drivers	0.15
9437	Joint vocational schools: all employees & salespersons, drivers	0.12
9438	Public work-relief employees: all program participants	0.16
9439	Public employer emergency services organizations: contract coverage ²	9.31
9440	Public hospitals: all employees & salespersons, drivers	0.22
9441	Special public institutions: all employees & salespersons, drivers	0.39
9442	Public transit authorities: all employees & salespersons, drivers	1.73
9443	Special public authorities: all employees & salespersons, drivers	0.83
9444	Public Employee Clerical and Clerical Telecommuter	0.15

¹ The bureau shall assign claims for emergency management workers occurring due to a disaster or an emergency as provided under sections 4123.031 to 4123.037 of the Revised Code to the risk of the public employer taxing district that administered the loyalty oath. There is no payroll to be reported or premium charged for this coverage.

² For classification code 9439, actual payroll is to be reported with a minimum of three hundred dollars per enrolled person per year, with a minimum reportable payroll of forty-five hundred dollars.