



Department of
Job and Family Services

John R. Kasich, Governor

Michael B. Colbert, Director

May 24, 2013

Nadine Wise
Professional Development & Inclusion Officer
ServeOhio
30 East Broad St, Suite 2487
Columbus, OH 43215

Dear Ms. Wise,

As a follow-up to our meeting of last week regarding the AmeriCorps program and Ohio's unemployment compensation system, I am providing the following guidance. Please feel free to share this information with AmeriCorps partner agencies operating in Ohio.

Certain types of employment are specifically excluded from coverage under the Ohio unemployment compensation law. Wages paid to non-covered workers are not subject to the payment of contributions (unemployment taxes), should not be included on quarterly unemployment tax reports, and cannot be used in establishing a claimant's eligibility for unemployment benefits or in the computation of benefit amounts.

Section 4141.01(B)(3)(aa) of the Ohio Revised Code and Rule 4141-5-05 of the Ohio Administrative Code specifically exclude service performed "as part of an unemployment work-relief or work-training program assisted or financed in whole or in part by any federal agency or an agency of a state or political subdivision thereof, by an individual receiving such work relief or work training," but only if such service is performed for a nonprofit or government organization.

Participants in the AmeriCorps program who are performing services for nonprofit or government agencies meet the exclusion described above and, therefore, their remuneration should not be reported on quarterly unemployment tax reports filed by AmeriCorps partner agencies and the participants are not eligible to receive unemployment compensation benefits based on their AmeriCorps service.

Participating agencies and organizations utilizing a third party tax preparer to file their quarterly tax reports should be reminded to inform their tax preparer of the AmeriCorps participants' exclusion from coverage under the Ohio unemployment compensation law in order to ensure that the participants are not erroneously included in their quarterly tax filings. If AmeriCorps participants have been included in quarterly reports already filed with ODJFS, the reports should be corrected by contacting Monica Guice, in our Contribution section, via email at Monica.Guice@jfs.ohio.gov or by phone at (614) 644-5377.

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If a participating agency is notified by ODJFS that an AmeriCorps participant has filed a claim for unemployment benefits based on their AmeriCorps service, it is important that the agency respond in a timely manner advising us that the individual was an AmeriCorps participant and is therefore not eligible for benefits based on that service.

I sincerely appreciate your assistance. Please feel free to contact me at Sara.Hall-Phillips@jfs.ohio.gov or (614) 466-2664 if you have any questions or I may be of further assistance.

Sincerely,



Sara Hall Phillips
Deputy Director
Office of Unemployment Compensation
Ohio Department of Job & Family Services