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OHIO LEGISLATIVE SERVICE COMMISSION

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Legislative Budget
Office

H.B. 337
134th General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsors: Reps. Riedel and Plummer

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SUMMARY

- Grants a one-time bonus award of \$1,000 to full-time first responders and \$500 to part-time and volunteer first responders who meet the bill's eligibility requirements.
- Requires each employer of a first responder to submit to the Attorney General a certification that includes the number of eligible first responders employed by the employer and the amount for which each eligible first responder qualifies.
- Requires the Attorney General to distribute the appropriate funds to each employer that submitted a certification and requires each employer to issue an award to each eligible first responder as soon as administratively practicable.
- Appropriates \$82,736,500 in FY 2022 for the one-time bonus awards.

DETAILED ANALYSIS

One-time bonus awards to pandemic first responders

The bill creates the One-Time Bonus Awards to Pandemic First Responders Program to provide a one-time bonus award to each eligible first responder. Under the bill, a "first responder" is:

- A police officer employed by a municipal corporation or township;
- A firefighter employed by a municipal corporation, township, or joint fire district;
- A volunteer firefighter;
- A State Highway Patrol trooper;
- A deputy sheriff;
- A Bureau of Criminal Identification and Investigation investigator who is commissioned as a special agent to assist law enforcement officers or peace officers;

- A jail officer who conducts security duties at a county jail, including a civilian jail officer who is not a deputy sheriff;
- An emergency medical responder, emergency medical technician, advanced emergency medical technician, or paramedic (an “emergency medical worker”).¹

Award amount

The amount of the one-time bonus award is:

- **\$1,000** for a full-time first responder; or
- **\$500** for the following individuals:
 - A part-time first responder;
 - A volunteer firefighter;
 - A volunteer emergency medical worker.

An eligible first responder employed on a full-time basis at any time during the time period described below qualifies to receive an award of \$1,000, regardless of whether the first responder serves in a full-time position at the time the employer issues the award.²

Eligibility

A first responder is eligible to receive a one-time bonus award if, with respect to the time period beginning March 1, 2020, and ending on the date the first responder’s employer submits the certification described below to the Attorney General, the first responder meets both of following requirements:

- The first responder has continuously been employed as a first responder by any employer;
- The first responder was not subject to any form of disciplinary action, including a written reprimand, suspension, dismissal, or voluntary or involuntary demotion associated with a disciplinary action.³

Certification

Not later than 30 days after the bill’s effective date, each employer that employs an eligible first responder must certify both of the following to the Attorney General in accordance with any guidelines the Attorney General establishes under the bill:

- The number of first responders employed by the employer who meet the bill’s eligibility requirements;

¹ Section 1(A) and (B), by reference to R.C. 109.541, 146.01, 341.05, and 4765.30, not in the bill.

² Section 1(B) and (C).

³ Section 1(B).

- The award amount for which each eligible first responder qualifies.⁴

Attorney General

Not later than 90 days after the bill's effective date, the Attorney General must distribute the appropriate funds to each employer that submitted a certification in accordance with any guidelines the Attorney General establishes. On the Attorney General distributing the funds, each employer that receives funds must, as soon as administratively practicable, issue the one-time bonus award to each eligible first responder.

The Attorney General may do either of the following:

- Require any employer to provide the Attorney General with any information necessary to carry out the Attorney General's duties under the bill, including payroll and employment records;
- Establish guidelines regarding either of the following:
 - The certification requirement, including the manner by which each employer must submit a certification;
 - The manner by which the Attorney General will distribute the funds to employers to issue the one-time bonus awards.

The Attorney General cannot establish eligibility requirements that are in addition to the bill's eligibility requirements for a first responder to receive a one-time bonus award.⁵

Auditor of State

The Auditor of State may audit the program, including any spending by an employer under it against an employer's payroll and employment records, with respect to either of the following:

- The certification an employer submits to the Attorney General;
- Any one-time bonus award an employer issues to a first responder.⁶

Earnable salary and employment taxes

Under continuing law, a first responder employed by a public employer contributes a portion of the first responder's salary to the state retirement system to which the responder belongs (in this case, the Public Employees Retirement System (PERS), Ohio Police and Fire Pension Fund (OP&F), or State Highway Patrol Retirement System (SHPRS)). An employer also contributes an amount equal to a percentage of the first responder's salary. Contributions to each system are based on whether income is considered "earnable salary" (PERS) or "salary"

⁴ Section 1(D).

⁵ Section 1(E) and (F).

⁶ Section 1(I).

(OP&F and SHPRS) under the law governing the applicable system. Under the bill, a bonus award is not considered earnable salary or salary; thus, neither an eligible first responder, nor the first responder’s employer, must make a retirement system contribution based on the award.⁷

The award may be subject to state and federal income and employment taxes.⁸

Collective bargaining

Eligibility for, the amount of, and payment of a one-time bonus award under the bill are not appropriate subjects of bargaining under the Public Employees Collective Bargaining Law.⁹

Appropriation

The bill appropriates \$82,736,500 in FY 2022 for the Attorney General, in accordance with the federal American Rescue Plan Act of 2021, to distribute to employers to issue the one-time bonus awards. (Because FY 2022 has passed, it is unclear when the appropriation would be made. An amendment may be necessary to address this issue.) Of that amount, the Attorney General may use \$125,000 to pay for related administrative expenses.¹⁰

HISTORY

Action	Date
Introduced	06-07-21

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⁷ Section 1(G).

⁸ See, e.g., R.C. 4141.25 and 5747.06, not in the bill, and 26 United States Code 3101, 3301, and 3402, and [Understanding Employment Taxes](#), which may be accessed by conducting a keyword “understanding employment taxes” search on the Internal Revenue Service Website, [irs.gov](#), and [Ohio Employer Withholding](#), which may be accessed by conducting a keyword “employer withholding tax” on the Ohio Department of Taxation website, [tax.ohio.gov](#), and [Taxable Wage Base](#), which may be accessed by conducting a keyword “taxable wage base” search on the Ohio Department of Job and Family Services website, [jfs.ohio.gov](#).

⁹ Section 1(H) and R.C. Chapter 4117.

¹⁰ Sections 2, 3, and 4 and Section 9901 of the American Rescue Plan Act of 2021 (Pub. L. No. 117-2).