

Proponent Testimony
House Bill 137
The Ohio House Commerce and Labor Committee
May 1, 2019

Chair Manning, Vice Chair Dean, Ranking Member Lepore-Hagan and Members of the Committee, thank you for this opportunity to share The Ohio Society of CPAs' (OSCPA) support for House Bill 137. I'm John Venturella, an Ohio CPA and attorney, a shareholder with Clark Schaefer Hackett & Co. Inc. and leader of our firm's Tax Group. In that role, I serve as a tax advisor to businesses from \$100 million, multi-national corporations to closely held and family-owned companies. Our firm has six offices across Ohio and another in northern Kentucky. In addition, I currently chair the Executive Board of OSCPAs.

As you know, this bill would require employers to provide employees with access to traditional paystub information like gross and net wages, time worked during a pay period, rate of pay, and a listing of the various deductions made for taxes, health insurance and so on. I appreciate the leadership shown by Representatives Kelly and Vitale for sponsoring this legislation.

When OSCPAs first became aware of this issue, we checked with a number of our members to get their thoughts. Literally every single one said a variation along the line of "You mean this isn't already required?" Why? Because this is something almost all employers already do. Ohio is one of only nine states that doesn't have this requirement. (others are AL, AR, FL, GA, LA, MS, SD and TN).

Employees should have the right to regularly access this important wage and withholding information to make sure everything is accurate, and business owners providing paystubs can protect themselves from legal problems down the road should disputes arise months later about hours worked, wages or withholding amounts. It's important to note that employers already are required to track all of this information and to withhold and remit local, state and federal taxes on behalf of each employee, so requiring employee access to a paystub shouldn't be burdensome as long as they have the option to provide it on paper, electronically, or through access to a statement.

I appreciate the opportunity to share the views of Ohio's CPA community, and would be happy to answer any questions you might have.