

Proponent Testimony  
House Bill 137  
Ohio Senate Transportation, Commerce and Workforce Committee  
March 4, 2020

Chair McColley, Vice Chair Johnson, Ranking Member Antonio 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 Barbara Benton, vice president of government relations for The Ohio Society.

As you know from sponsor testimony, 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. We appreciate the leadership shown by Representatives Kelly and Vitale for sponsoring this legislation.

When we first became aware of this issue, we checked with several OSCPAs members around the state for feedback. 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 Ohio 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.