

Ohio Matters

An Official Publication of The Ohio Chamber of Commerce

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OHIO'S BUSINESS INCOME DEDUCTION BOOSTS ECONOMY, HELPS KEEP SMALL BUSINESSES OPEN

Over the last four years, there has been much public debate about the benefits and costs associated with certain tax provisions in Ohio. At the Ohio Chamber of Commerce Research Foundation, our mission is to provide nonpartisan, educational resources on public policy issues that may impact Ohio's economy, job creation and long-term competitiveness.

As a 501(c)(3), we don't lobby legislators or the administration directly. But we are always looking out for opportunities to highlight important topics that affect Ohio's business community.

Therefore, with the help of the Ohio Chamber and our project partners, the foundation investigated the economic impact of the Business Income Deduction (known as the BID) and 3 percent flat rate on business income, as there has been no comprehensive, data-driven analysis of the BID to date. We contracted with Ernst & Young (EY) to conduct a study on the econometric effects of the BID, and the results show there is a positive correlation between the enactment of the BID and growth in economic activity and production in Ohio.

The BID, initially enacted in 2013 and updated to its current implementation for tax years 2016 and beyond, allows taxpayers filing an individual tax return with business income to deduct up to \$125,000 of that business income (if single or married filing separately) or \$250,000 of that business income (if married and filing jointly), with any remaining business income taxed at a 3 percent

Estimated economic effects of Ohio's BID in 2018

Economic performance measures	Implied effect for Ohio
Gross state product growth	+\$5.9 Billion value of GSP
Total employment growth	+59,700 more employees
Small business employment growth	+14,300 more employees
Establishment exit rate	1,200 fewer business closures

Source: "Analysis of Ohio's Business Income Tax Incentives," Ernst & Young, April 2021

Regional and selected state comparison of top marginal individual rates on business income, 2014 & 2018

State	2014 top marginal rate on business income	2014 Rank	2018 top marginal rate on business income	2018 Rank
Texas	0.00%	1	0.00%	1
Tennessee	0.00%	1	0.00%	1
Ohio	4.80%	6	3.00%	3
Pennsylvania	3.07%	3	3.07%	4
Indiana	3.40%	4	3.23%	5
Michigan	4.25%	5	4.25%	6
North Carolina	5.80%	7	5.50%	7
Georgia	6.00%	8	6.00%	8
Wisconsin	7.65%	9	7.65%	9

Source: Wolters Kluwer

rate, as opposed to the top individual marginal rate of nearly 4.8 percent.

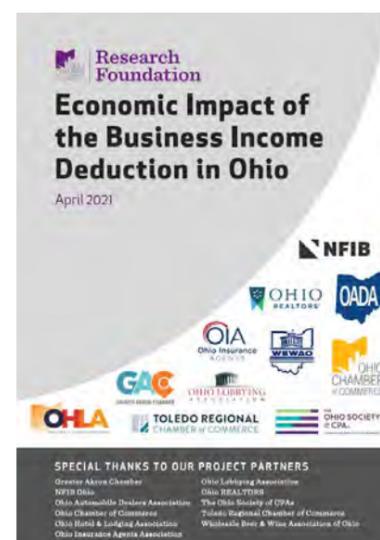
The BID's stated goal was to allow business owners to retain more of their capital, allowing them to reinvest those dollars into their operations and spur economic activity. Thus, a method of assessing the impact of the BID is to investigate whether increased economic activity has occurred when compared to levels of economic activity prior to the enactment of the BID.

When controlling for other variables such as the economic and demographic characteristics of the state and taking into account other factors such as trends in the national economy, the analysis conducted by EY demonstrates that there was

roughly \$5.9 billion in increased economic activity in Ohio in 2018, when compared to an economic model in which the BID was not in effect. Further, these models suggest that the effect of the BID on Ohio's economy supported nearly 60,000 jobs, including 14,000 jobs at businesses with fewer than 50 employees, and helped to keep 1,200 businesses from potentially closing.

As the report confirms, because the BID is a deduction on the total business income claimed by taxpayers on their individual tax return, the deduction is not multiplied by ownership in several businesses.¹ The report also makes clear that the BID provides the most benefit to those taxpayers with the lowest adjusted gross income (AGI). In 2018, 66 percent of the business income covered by the deduction flowed to taxpayers with an AGI of less than \$400,000, per data from the Ohio Department of Taxation.

When comparing Ohio's individual income tax rates on business income to those of neighboring or peer states across the country, it becomes clear that Ohio is a much more attractive place for a small business to grow with the BID in effect. Among nine states



compared in the table to the left, Ohio ranked sixth, with a top marginal individual rate on business income of 4.8 percent. With the BID in effect, we trail only Texas and Tennessee in this group, states with a zero percent tax on most business income. The BID also offsets the anti-competitive impact of Ohio's significant municipal tax on net profits of businesses, which can add an additional 0.5 to 3 percent to the Ohio tax rate on business income.²

In conclusion, we set out to determine whether the introduction of the Business Income Deduction had a noticeable effect on the state economy in Ohio. The econometric analysis performed by EY provides data that suggest the BID supported almost \$6 billion in economic activity in 2018. The models also suggest the economic activity supported nearly 60,000 jobs and suggest that the provisions helped keep 1,200 businesses open. Based on those results, it is our opinion that the BID has had the intended effect of spurring increased economic activity and incentivizing small business owners to reinvest those tax savings back into their operations.

See above chart for the Executive Summary of the EY report, "Analysis of Ohio's Business Income Tax Incentives." Should you have interest in reading the full report, please visit <https://ohiochamberfoundation.com/projects/>.

1 https://tax.ohio.gov/static/forms/ohio_individual/individual/2019/schedule_itbus_fi.pdf. In other words, the so-called "LLC Loophole" whereby some have asserted that an owner can divide a business into multiple LLCs to obtain multiple deductions of up to \$250,000 for each LLC is non-existent.

2 Ohio Department of Taxation Annual Report, Fiscal Year 2020, Municipal Income Tax, p. 122.

*You want key insights to
build a stronger business.*

*We have access to industry
experts willing to share
their knowledge.*

*The new Ohio Chamber
Business Academy is
All for Ohio!*



The world of business is always expanding, so we are, too. The Ohio Chamber Business Academy, once the Ohio Chamber HR Academy, is a member resource created to offer Ohio businesses the chance to gain and maintain comprehensive understanding of a variety of key topics, laws and issues within business. The webinar-based program will continue to offer information essential for human resources and employment law matters, but also expands to include sessions on other areas pertinent to business, such as marketing, technology, best industry practices and more.

For more information, contact **Lillian van Wyngaarden** at **614-629-0932** or **lvwyngaarden@ohiochamber.com**.



FRANK CARRINO TAKES THE HELM OF OHIO CHAMBER'S BOARD OF DIRECTORS

On April 21, Frank Carrino, chief legal officer and secretary for Westfield, was installed as the new chairman of the Ohio Chamber of Commerce Board of Directors. Carrino will serve a two-year term.

Carrino has been involved with the Ohio Chamber since 2003, when he was a member of the Ohio Chamber's Tax and Public Expenditures Committee.

"I got involved because I appreciated the Ohio Chamber's advocacy work in the area of insurance," Carrino says. "I also appreciated the chamber's support of economic development initiatives."

After becoming an active committee member, Carrino was elected to the Ohio Chamber's Board of Directors in 2011 and was appointed to the Executive Committee in 2016. In 2019, he was elevated to chairman-elect and served as the nominating committee chair. Since August 2020, he has chaired the committee to find the Ohio Chamber's next president and CEO, former U.S. Rep. Steve Stivers.

"I'm honored to serve in this position as chairman of the Ohio Chamber of Commerce Board of Directors, and I'm excited for the future of our organization," he said. "I'm looking forward to working closely with our new President and CEO Steve Stivers as we chart an aggressive plan for the Ohio Chamber's future."



Carrino serves as chief legal officer and secretary for Westfield, a multiline property and casualty insurer based in Westfield Center, Ohio. He is responsible for Westfield's legal affairs and has group oversight of corporate governance, compliance, internal audit and government relations for the group's insurance and banking areas. He was admitted to the Ohio Bar in 1987. Carrino is a certified public accountant (inactive status) and worked as an adjunct professor at Capital University Law School from 1993 to 1997.

Prior to joining Westfield in 2003, Carrino worked for 16 years with the Columbus offices of Ernst & Young and PricewaterhouseCoopers as a tax consultant in the financial services area. He is a member of the Ohio Bar Association and the Ohio Insurance Institute, and is on the board of Team NEO. He is also

a director for SummaCare Inc. and Summa Insurance Co. Inc. in Akron. He serves as president of the Westfield Insurance Foundation.

He earned his Juris Doctor from the University of Akron Law (1987) and LL.M. from Capital University Law School (1991).

As for his plans as the Ohio Chamber's new chairman, Carrino says, "The Ohio Chamber of Commerce has always been a trusted and valued business advocate, and that will not change. I bring experience with me from other boards in which I am involved. I am looking forward to developing a long-range plan with our new president and CEO, as well as the other board members who will have a lasting impact on Ohio's business community.

He says he is very excited for the next two years and the future of the Ohio Chamber and the state.

"I see many new opportunities, not just for our organization, but also for our members," says Carrino. "I think as Ohio and our nation rebound from the pandemic, people have a new appreciation for businesses, as they are such an important part of our communities. This past year, business leaders have learned how to be resilient, nimble and creative, and those are lessons that will bode well for our state going forward. And we will go forward, with the Ohio Chamber leading the way." 📌

NEW BOARD OF DIRECTORS ELECTED IN APRIL

The Ohio Chamber Board of Directors met on April 21, 2021, and elected the following new members.

RECOMMENDATION OF NEW DIRECTORS

Mark Berndt — Director, Business Operations Support, American Electric Power Ohio

William (Rudy) Brandt — President, The Logan Clay Products Co.

Greg Guy — CEO, Air Force One

Blaire Luciano — Director of Public Affairs, The Wendy's Co.

Ellen Macke — Director, Government and Public Affairs, Columbia Gas of Ohio

Robert Shenton — CPA, Partner, Plante Moran

Chris Weikle — Senior Manager of Government Affairs, Southwestern Energy

At the same meeting, the following members were elected to continue serving, with additional three-year terms.

RETURNING DIRECTORS

Brett Amheiser — Regional Vice President, PJM & ERCOT Coal, Luminant

Steve Bennett — Market President, U.S. Bancorp

Tom Button — Chief Credit Officer and Senior Vice President, Park National Bank

Frank Carrino — Chief Legal Officer and Secretary, Westfield Insurance

LaVawn Coleman — Executive Vice President, Secretary and General Counsel, Grange Insurance Cos.

Bobbi Dillon — Senior Manager, State Government Relations, The Procter & Gamble Co.

Kevin Hinkle — Regional Vice President, Anthem Blue Cross/Blue Shield

Larry Kidd — President and CEO, .hire

Tom Lagos — Partner, Lagos & Lagos PLL

Aneezal Mohamed — General Counsel, Compliance Officer and Secretary, Commercial Vehicle Group Inc.

Rusty Orben — Resident Vice President — Ohio and Michigan, CSX Transportation Inc.

Clara Osterhage — Franchise Owner, R.L.O. Inc. dba Great Clips

Michael Pahutski — Regional Director Ohio/Kentucky, Large Account Management, Duke Energy

Tom Secor — President, Durable Corp.

Tim Snyder — Segment Vice President Group Medicare, Humana

Curt Steiner — CEO, Steiner Public Relations

OHIO HEALTH BENEFIT PROGRAM CUTS HEALTH CARE COSTS AN AVERAGE OF 25 PERCENT¹

Plans designed for Ohio small businesses with two to 50 employees

By Kurt Lewis, CEO UnitedHealthcare of Ohio

In 2010, 80,273 new businesses were created in Ohio. That number jumped to 130,621 new Ohio businesses created in 2019 — a 63 percent increase in less than 10 years.² With the seventh-largest economy in the U.S.,² Ohio remains fertile ground for successful ventures of all sizes, including yours.



As an Ohio small business owner, managing costs is critical to your continued growth and success. Still, with health insurance being the No. 1 requested benefit by

employees,³ cutting back on employee health benefits to save money may have an impact not just on employee satisfaction, but on recruiting and retention, as well.

The good news is that when you're a member of the Ohio Chamber of Commerce, your small business gets more than a strong voice advocating on your behalf. Your membership also gives you access to an average savings of 25 percent¹ on a quality employee health plan from UnitedHealthcare through the Ohio Chamber Health Benefit Program[®].

This program is designed to give Ohio small businesses with two to

50 employees a competitive edge with the ability to offer big-business health benefits to employees at a price designed for cost control.

Although this program is available to Ohio Chamber members only, you don't have to be a chamber member to request a quote. Visit ohiochamber.com/save to request a quote and compare your current coverage with what you could receive through this exclusive chamber program.

In addition to an average savings of 25 percent,¹ the Ohio Chamber Health Benefit Program is designed for:

- **More choice.** Your small business can choose from more than a dozen plan designs to find the right fit for your business and employees.
- **More access.** Your employees and their families can choose from more than 73,000 network providers in Ohio and more than 1.2 million network providers nationwide,⁴ including designated UnitedHealth Premium[®] providers evaluated and ranked for quality and cost efficiency. They can also get nonemergency care 24/7 anywhere with a Virtual Visit right from their computer or mobile device.*
- **More support.** Included with your health plan, Advocate4Me[®] enables employees to connect one-to-one



with a compassionate, experienced advocate who can answer benefits and claims questions, help them navigate the health care system, identify gaps in their care and more. Because advocates have a 360-degree dashboard view of an employee's health care journey, they can even provide next-best-step guidance beyond the employee's original reason for the call.

- **More convenience.** Whether through our member website, myuhc.com[®], or the UnitedHealthcare[®] app, employees get access to their own personalized health plan hub. Here, they can manage their care, health and benefits — from finding and pricing the care they need to reviewing and paying claims to refilling prescriptions and more.

Continued on page 4

OHIO HEALTH BENEFIT PROGRAM CUTS HEALTH CARE COSTS AN AVERAGE OF 25 PERCENT¹

Continued from page 3

• **More savings.** Your business may save up to an additional 4 percent on medical premiums when you offer UnitedHealthcare specialty plans, such as dental and vision, alongside your medical plan.

The Ohio Chamber and UnitedHealthcare are committed to helping small businesses like yours get the most from your health care dollar.

Before you renew your current employee health plan, learn more about the Ohio Chamber Health Benefit Program and ask for a no-obligation quote today at ohiochamber.com/save. 📄

*Data rates may apply.

¹ 25 percent average savings based on Q1 2021 UnitedHealthcare internal analysis for average price comparison between UnitedHealthcare plans in Ohio.

² JobsOhio. "Ohio Business Climate: A Business-Friendly Approach Promotes Innovation and Growth in Ohio." Available: <https://www.jobsOhio.com/why-ohio/business-climate/>. Accessed: March 25, 2021.

³ U.S. Chamber of Commerce. "The Best Employee Benefits for Keeping Workers Happy." <https://www.uschamber.com/co/run/human-resources/top-employee-benefits>. March 12, 2019.

⁴ UnitedHealthcare internal analysis, March 31, 2021.

The UnitedHealth Premium® designation program is a resource for informational purposes only. Designations are displayed in UnitedHealthcare online physician directories at myuhc.com. You should always visit myuhc.com for the most current information. Premium designations are a guide to choosing a physician and may be used as one of many factors you consider when choosing a physician. If you already have a physician, you may also wish to confer with him or her for advice on selecting other physicians. You should also discuss designations with a physician before choosing him or her. Physician evaluations have a risk of error and should not be the sole basis for selecting a physician. Please visit myuhc.com for detailed program information and methodologies.

Virtual Visits phone and video chat with a doctor are not an insurance product, health care provider or a health plan. Unless otherwise required, benefits are available only when services are delivered through a Designated Virtual Network Provider. Virtual Visits are not intended to address emergency or life-threatening medical conditions and should not be used in those circumstances. Services may not be available at all times, or in all locations, or for all members. Check your benefit plan to determine if these services are available.

Advocate4Me® services should not be used for emergency or urgent care needs. In an emergency, call 911 or go to the nearest emergency room. The information provided through Advocate services is for informational purposes only and provided as part of your health plan. Wellness nurses, coaches and other representatives cannot diagnose problems or recommend treatment and are not a substitute for your doctor's care. Your health information is kept confidential in accordance with the law. Advocate services are not an insurance program and may be discontinued at any time.

All UnitedHealthcare members can access a cost estimate online or on the mobile app. None of the cost estimates are intended to be a guarantee of your costs or benefits. Your actual costs may vary. When accessing a cost estimate, please refer to the Website or Mobile application terms of use under Find Care & Costs section.

The UnitedHealthcare® app is available for download for iPhone® or Android®. iPhone is a registered trademark of Apple, Inc. Android is a registered trademark of Google LLC.

Minimum participation requirements may apply for bundling programs. Packaged Savings program is not available for all group sizes, and benefits and programs may not be available in all states. Components subject to change.

The Ohio Chamber of Commerce Health Benefit Program is a self-funded health benefits program.

Administrative services provided by United HealthCare Services, Inc. or their affiliates.

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MANAGING EMPLOYEE EXPECTATIONS IN POST-COVID WORKPLACES

If employers had a dollar for every time they've heard the words pivot, adapt, fluid and new normal since the COVID-19 pandemic began ...

It is perhaps the understatement of the century (certainly the year 2020) that employers have been forced to grapple with countless tough questions and shifting dynamics in the workplace, including changes in employee expectations. After more than a year of remote work and the abrupt convergence of our professional and personal lives, employees have become accustomed to the support, flexibility and options employers have had to provide in order to survive during the pandemic.

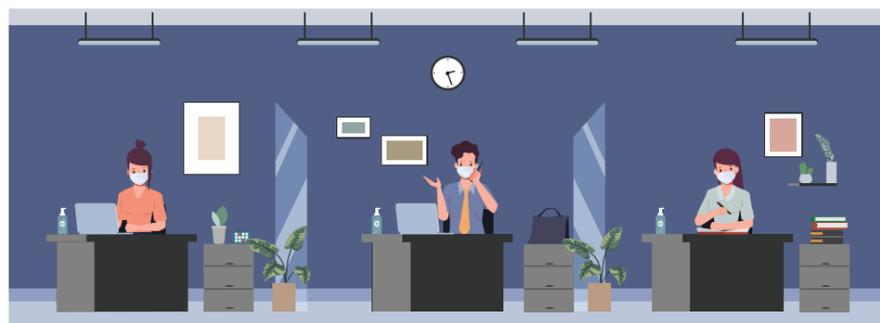
But as access to vaccinations improves, and the world and businesses begin to reopen, employers are reasonably beginning to crave a return to normalcy and to the workplace. In the coming months, employers will be faced with any number of new decisions and will be forced to consider how to manage employees' expectations associated with each, including these three questions.

SHOULD WE RETURN TO THE WORKPLACE, OR CONTINUE REMOTE WORK?

The pandemic has taught us that remote work is possible in certain industries and job functions. However, in-person attendance is still the bedrock of many industries and an essential function of many positions in which tasks can't be easily performed remotely.

Employers in every industry need to decide how to best address if and how to return some or all of their workforces to an in-person setting. Employers should take the time to broadly consider various employee perspectives and the effect a return-to-work mandate might have on their workforce, including, but not limited to, a desire to rebuild company and workplace culture, employee morale and retention, whether physical changes to your office or workspaces are required in order to comply with OSHA and CDC safety recommendations, and whether employees might have ongoing familial or care obligations.

In addition, while employees generally have no legal justification for refusing to come back to work based on general fear of the



COVID-19 virus, employers should continue to evaluate individual circumstances in which an employee may require a reasonable accommodation of an underlying medical condition. It should also document its business reasons for making decisions based on an employee's actual job functions.

SHOULD WE REQUIRE EMPLOYEES TO BE VACCINATED BEFORE RETURNING TO WORK?

Many employers who choose to bring their employees back to the office are contemplating whether to require them to be fully vaccinated before returning to work. As with most questions in the employment context, there are both legal and nonlegal implications and risks associated with this question and a company's ultimate decision.

In December 2020, the Equal Employment Opportunity Commission issued guidance titled "What You Should Know About COVID-19 and the ADA, the Rehabilitation Act, and Other EEO Laws." While the guidance does not expressly address whether employers can require employees to be vaccinated as a condition of employment or continued employment under federal law, the Q&A-style publication does imply that a mandatory vaccination policy is permissible, subject to certain well-established exceptions for religious and disability-related reasons. Although the Ohio Legislature has not addressed the issue at the state level, other states are considering legislation prohibiting private companies from mandating vaccinations.

Mandatory vaccination policies also have an implication on several other areas of employment law, including, but not limited to, whether such a policy would trigger collective bargaining obligations, workers' compensation issues in the event of

adverse reactions to vaccinations, and wage and hour issues relating to the time employees spend getting vaccinated.

Mandating vaccinations also carries nonlegal risks similar to those noted above with respect to returning to the workplace, which begs the secondary question. Even if a company can mandate employee vaccinations, should it? Conducting employee surveys, asking employees to voluntarily disclose and confirm vaccination status, and incentivizing (through PTO, gift cards and monetary bonuses) are also worthy of consideration before deciding to implement a workplace policy requiring vaccinations.

HOW DO WE ADDRESS EMPLOYEE MENTAL HEALTH NEEDS?

Even before the COVID-19 pandemic, employers had an obligation to address employee mental health issues under the Family Medical Leave Act and/or the Americans with Disabilities Act, as amended. The pandemic, however, has brought these issues front and center, and employers who intend to bring employees back to the workplace should keep employee mental health top of mind.

After more than a year of isolation, it is to be expected that employees will have mixed feelings and reactions when asked to return to work. Some will have missed in-person human interaction and be eager to return to workspaces, while others may be more reluctant because of existing or pandemic-induced social anxiety or depression. As with other pre-pandemic employment issues, transparent, regular communication from leadership demonstrating a willingness to hear and address employee concerns is essential in determining the best approach for your particular workforce.

Christina E. Niro is a partner with Frantz Ward. Reach her at cniro@frantzward.com. 📄

TEHCRED — SUBMIT FOR REIMBURSEMENT TODAY

If your business has been approved through TechCred, you are one step closer to being reimbursed for the credentials your employees earn. TechCred helps Ohio businesses cover training costs of up to \$2,000 for short-term, tech-focused credentials earned by employees.

The reimbursement process is quick and easy. Visit TechCred.Ohio.gov and navigate to the "Apply" tab, where you can submit for reimbursement by logging into your OH-ID account.

There are three pieces of information businesses must provide to receive reimbursement — credential documentation, cost documentation and credential earner information. Credential documentation shows proof that the individual has completed the credential listed on the application. This could include a copy of the certificate or certification the individual earned.



Cost documentation is the invoice for the costs incurred, which identifies the cost of the credential. The business should provide proof of payment, which may include an invoice showing payment with a zero balance, a credit card statement detailing the date and charge of the training, or a copy of the company's accounting record. Finally, the business must provide information about the employee who earned the credential, including name, email and county of residence. The sooner you submit for reimbursement, the sooner your training costs will be covered.

Have questions about TechCred and your application? Contact the TechCred team at TechCred@Development.Ohio.gov. We look forward to hearing from you. 📄

By Andrew E. Doehrel, Retired President and CEO, Ohio Chamber of Commerce

THE MENTAL HEALTH OF OHIO'S CHILDREN IS A BUSINESS ISSUE

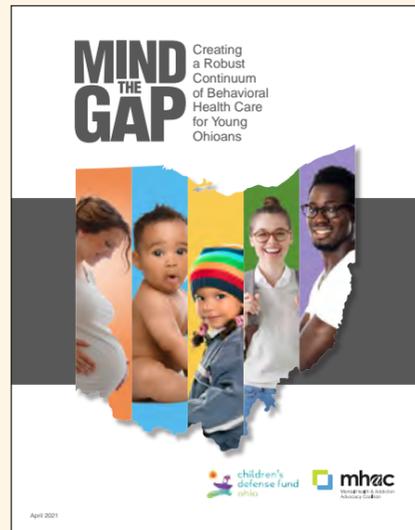


Providing education and increasing awareness about mental and behavioral health help build an accepting work environment that supports and encourages mental and physical well-being.

While recent data about depression and productivity loss is dramatic, businesses are finding that when the mental health needs of employees and their families are supported, work effectiveness, productivity and satisfaction levels improve. We are hearing more and more from our members who have concerns about mental health for employees and their family members and the lack of services available in their communities.

A recently released study reveals useful information and recommendations for improving access to quality care for young Ohioans, which will benefit all Ohioans. "Mind the Gap: Creating a Robust Continuum of Behavioral Health Care for Young Ohioans," co-authored by the Children's Defense Fund-Ohio (CDF-Ohio) and the Mental Health & Addiction Advocacy Coalition (MHAC), takes a detailed, systematic look at overlapping systems that impact

behavioral health for children, from prenatal through childhood and into adulthood, across every one of Ohio's 88 counties. It reflects what communities have accomplished, identifies unmet need and defines the factors that support development of a comprehensive Continuum of Care (CoC) that integrates physical health, health promotion and prevention, treatment and recovery support services.



According to the report, during the last half of 2020, the U.S. Census Bureau's Household Pulse Survey reported that half of all Ohio adults with children in the household reported losing employment income.

Additionally, approximately one-fifth reported they had felt down, depressed, or hopeless more than half the previous week.

The report acknowledges how the COVID-19 pandemic disrupted the lives of children, adolescents and young adults across the country by increasing stress, anxiety and depression, compounding already rising negative trends of isolation, loss of routine and missed milestones. The related economic downturn created uncertainty, further harming young people and their families. Now more than ever, it is critical to ensure Ohio has a network of behavioral health services that provides timely, quality care to all children, regardless of income or location.

Ohio's workforce — both now and in the future — will be impacted by the behavioral health support we give to young Ohioans today. Right now, caregivers and families need support for their children in order to serve as productive participants in the workforce. Today's young Ohioans are our workforce of the future, so investing in supporting young Ohioans with behavioral health services that they need will equip them to be productive as they transition into adulthood. This is critical to ensure our businesses have a mentally healthy workforce

that is productive, while realizing lower absenteeism and decreased medical costs.

Additionally, there is much Ohio needs to do in terms of partnerships with industry and educational institutions to meet the growing workforce demand for behavioral health services. For example, shortages exist across the behavioral health field, and recruiting and retaining staff is a struggle for employers, particularly at community behavioral health centers. An increase in diversity among the workforce is needed to better serve all Ohioans, and professional burnout needs to be reduced. Finally, educational programs can help improve workforce skill and retention, as well as support integrated care.

It is critical that Ohio businesses partner with their local Alcohol, Drug Addiction and Mental Health Services Boards (<https://www.oacbha.org/>) and other stakeholders to review the data and move forward with appropriate recommendations. These issues have short- and long-term ramifications for Ohio's current and future workforce that must be addressed now. 📌

A PLAN TO IMPROVE SCHOOL REPORT CARDS IN OHIO

By Lisa A. Gray, President, Ohio Excels

Each year, Ohio creates report cards for schools and districts. This system was adopted to help give parents, families and other members of the community an annual snapshot of how well students are learning, help identify our highest-performing schools so we can learn from them and flag those schools needing additional support.

Over the past several years, Ohio lawmakers have been debating potential changes to the report card system. Recently, leaders in the business and education community have come together to create a new and improved system that promotes equity, improves accuracy and maintains transparency for parents, families and the community.

SCHOOL REPORT CARDS ARE POPULAR, BUT THERE'S ALWAYS ROOM FOR IMPROVEMENT

Ohio school and district report cards have been essential ingredients for improving student outcomes in Ohio. What's more, report cards have been widely popular. Three separate polls conducted by Ohio Excels over the past year clearly show that parents strongly support school and district report cards, and nine out of 10 parents consider report cards important.

Ohio's business community has long supported the report cards for providing valuable transparency and accountability, identifying success that can be duplicated and shining a light on where help is needed. At the same time, many of Ohio's employers have struggled in recent years to find enough skilled talent to fill positions.



The pandemic has made this even more of a challenge. The key to building a strong workforce is starting early, preparing students for success after high school and, ultimately, increasing the number of Ohioans with high-value credentials and post-secondary degrees. Improving our report cards while maintaining a transparent system will be a necessary step for achieving that goal.

BUSINESS AND EDUCATION LEADERS COME TOGETHER

Maintaining the best elements of the current report card system, while strengthening it to meet the needs of today and beyond, is a major objective for Ohio Excels. We have been working closely with the Alliance for High Quality Education, the Thomas B. Fordham Institute, the Ohio Association for Gifted Children, Columbus City Schools and the Ohio 8 Coalition to develop a set of recommendations that would promote equity, make sure every

student counts, streamline the report card to improve transparency and ensure each report card component is more accurate, predictable and fair.

SENATE BILL 145 OFFERS A PATH FORWARD

Ohio Excels is encouraged that our coalition's recommendations have helped shape recent legislation introduced by Ohio Sen. Andrew Brenner in Senate Bill 145, currently pending in the General Assembly. If enacted, this legislation would establish a new, star-based rating system. Using one to five stars for ratings is an effective way to communicate quality to parents and the public. A star-based rating system is far more transparent than other proposals being considered, which use ambiguous text labels. Keeping five performance levels, as proposed by Senate Bill 145, will also allow for comparisons over time so stakeholders can identify trends and growth opportunities.

Senate Bill 145 also includes a robust measure to ensure that there is a focus on reading in the elementary grades, the most important and necessary foundational education skill our youngest students learn. The report card will not only show how well students are reading by the end of the third grade, it will also show how well schools help struggling readers. Also featured is a component that measures how well schools and districts prepare their students for the next chapter in their lives after high school, whether that is entering the workforce, higher education, or the military.

Ohio Excels believes the updated school report cards in Senate Bill 145 could very well end up being more easily and meaningfully understood by parents and the public, giving them a better understanding of how well their children's schools are performing and the value they are receiving for their tax dollars. Ohio's students deserve to be in schools that are constantly improving, and parents and the public deserve to know if that's happening.

Ohio Excels is a nonpartisan, nonprofit organization created in 2018 by leaders of Ohio's business community who are committed to helping improve educational outcomes for Ohio's students and ensuring that all K-12 schools prepare students for success in the next step of their lives, whether it is higher education, the military, or the workforce. 📌

OHIO SPEAKER OF THE HOUSE CONTINUES TO PRIORITIZE SAFELY REOPENING OHIO

Ohio House Speaker Bob Cupp spoke with us about his role as speaker of the Ohio House of Representatives and the plans he has for this legislative session. Here's what he had to say.

How has your experience in the General Assembly and your experience serving as an elected official on various levels prepared you for your current position?

As the law-making body of our state government, the legislature's role is to create workable solutions to problems, develop policies that serve the public good and create opportunities for individuals to rise to their full potential through the laws that are devised and enacted. This covers a wide range of subject matter, from A to W — agriculture to workers' compensation and everything in between.

All of one's experiences should build upon each other to meet the demands of new challenges. This is most important in the legislature, and an experienced understanding of the roles and limitations of the executive and judicial branches can assist in good law-making.

I am grateful for the opportunity to have served at the local level working with local concerns as a county commissioner and an assistant city law director, working in the criminal justice system as a city prosecutor providing some measure of justice for crime victims and in resolving disputes peacefully by deciding cases fairly and according to law in the judicial system as an appellate judge and a justice of the Ohio Supreme Court.

This wide variety of experiences provides the background to help develop quality laws, as well as the skills necessary to lead the 99-member Ohio House of Representatives. We have a tremendous group of talented, capable women and men in the Ohio House who serve their constituents and the people of Ohio well, and I am honored to work with them toward achieving important goals.

What are your goals for this new General Assembly?

Legislatively speaking, the top priority is to enact the required new two-year budget, and to do it on time, in balance and with appropriate investments in Ohio's priorities and future. Among the programs to be funded in the budget are those that help improve the economic competitiveness of our state and communities and that support opportunities for education and workforce development.

Our state's funding formula for primary and secondary education no longer works to provide a fair, consistent, rational system of funding to support the education of Ohio's children. I am hopeful that a bipartisan framework, developed over several years of careful craftsmanship with individuals and educators who work with school funding day in and day out, will win legislative approval this session and serve well the children in Ohio's schools for years to come.

Our priorities generally include continuing to safely and responsibly reopen Ohio and to support the revitalization of Ohio's economy. One essential element of that is speeding up deployment of fast internet, commonly referred to as broadband, throughout all areas of the state. As a measure of its importance, the first bill passed by the House this session was HB 2, the broadband expansion bill.



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What challenges do you see facing our state?

Recovering from the impact of the COVID-19 pandemic is certainly front and center. The pandemic has impacted almost every aspect of our lives. In some cases, it has created ironic results, such as the fact that many individuals and families are struggling with unemployment on one hand, and yet many businesses and employers are presently unable to find enough workers.

Ohio's unemployment compensation system has been under enormous stress during the pandemic, and the need for improvements in operations, funding and benefits has been highlighted. With a current UC fund deficit of about \$1.5 million, the cost to employers will be high unless the state steps in and assists to some extent in replenishing the fund with federal resources that might be available to the state.

Even without the pandemic, the UC fund was limping along. Hopefully, a rebalancing of elements of the unemployment compensation funding and benefit structure can be achieved with the cooperation of all interested parties.

A very significant issue is the learning loss that so many students have experienced in their education because of the significant disruptions in in-person school attendance. Without a major and sustained focus on helping students recover from lost time on task and learning opportunity, the unfortunate effects could present significant challenges in many ways for years to come.

What are some top pieces of legislation you would like to see passed in order to help Ohioans recover from the pandemic?

The legislature has enacted a number of measures to carefully support Ohio's recovery from the pandemic. One important measure was the enactment of partial immunity from lawsuits stemming from the pandemic in order to prevent or reduce unwarranted liability litigation stemming from this novel and unusual virus unless the defendant's conduct was reckless or intentional.

Other measures include the allocation of available federal dollars to assist where the impact of COVID-19 measures were especially acute. These include grants for restaurants, bars, the lodging industry, child care providers, local fairs, Ohio Veterans Homes and others that were particularly hard hit. I anticipate the legislature will continue to have important work to do to aid Ohio's recovery from the pandemic in the months ahead.

Is there a particular book, article, blog or podcast you would recommend to our members?

Right now the "book" I am reading is the new proposed state budget bill and the accompanying explanations. However, while driving back home from working in Columbus, I enjoy listening to the audio versions the Sheriff Walter Longmire book series by writer Craig Johnson — witty, suspenseful and chock full of interesting Western facts.

What is your favorite place to visit in Ohio?

There are many, many interesting places to visit all across Ohio, as I have learned on my many, many travels all across Ohio. But ... there is no place like home.

Anything else — tidbits about family, Allen County upbringing?

I grew up on a farm in Allen County, but the school in the district was located in Putnam County. And so was the 4-H club that I belonged to. All this is to say that at one point in my youth, I was the Junior Fair King of Putnam County. Yes, once I was a king. . . but now I am just the speaker of the Ohio House of Representatives. 🍷



SEN. LANG PUTS BUSINESS FIRST IN THE OHIO SENATE

Ohio is ranked 29th in the nation for best business environments, according to a U.S. News & World Report study. Changing this ranking to make Ohio the best business environment in the country is one of the many business-oriented goals for Sen. George Lang.

"My goal is to make Ohio the most business-friendly state in the nation," says Lang. "When you put business first, everything else works."

Lang represents the 4th Ohio Senate District, encompassing the majority of Butler County. Creating a business-friendly atmosphere has always been at the top of his priorities since he was first appointed in 2017 as a representative to the Ohio House, where he served two terms. Now in his first term as a senator, Lang continues to advocate for business through legislation and the Business First Caucus, a bipartisan, bicameral caucus focused on helping small businesses and prioritizing policy that strengthens Ohio's business community. Co-chaired by Lang and Sen. Mark Romanchuk, alongside Rep. Craig Riedel and Rep. Jon Cross, the Business First Caucus has over 70 representatives and senators as members and looks to be at the forefront of business-friendly legislation.

Lang also calls attention to four priority points he identified, along with the help of other business organizations, as top goals for the new General Assembly — tax reform and tax simplification, regulatory reform, reducing the cost and complexity of state government and workforce development. By prioritizing these objectives, Lang hopes to create better economic opportunities in Ohio.

"The No. 1 reason people are leaving Ohio is that they're finding better economic opportunities elsewhere," says Lang. "By addressing these goals, we can keep those businesses, individuals and talent here in Ohio to flourish."

The transition from the House to the Senate was supported by Lang's more than two decades in public service before becoming a state legislator. He spent seven years on the West Chester Board of Zoning before he became the township trustee in 2003, where he served until he was appointed to the Ohio House. Lang also had experience in sales and management positions at Procter & Gamble before becoming a business owner. Today, he still owns five businesses that employ about 100 people.

Lang and his wife and high school sweetheart, Debbie, continue to live in West Chester, where they raised two daughters, Amy and Alicia. 🍷

MEMBER NEWS

OHIO CHAMBER ANNUAL MEETING MOVED TO FALL

Usually at this time of year, we are busy planning our Annual Meeting and Legislative Conference. However, this year with the pandemic, the board of directors postponed the event to the fall. Watch your email for more information.

NEW NAME FOR GROUP WORKERS' COMPENSATION COMPANY

As of March 1, 2021, CareWorks Comp is now Sedgwick. Sedgwick's commitment to Ohio employers remains as strong as ever. With more than 3,000 colleagues in Ohio, the company will continue to offer the best workers' compensation program solutions to help you mitigate risk and reduce costs. Sedgwick is the Ohio Chamber's preferred third-party administrator for group rating and group retrospective discounts.

There will be no staff changes as a result of this merger. Companies that are CareWorks Comp clients will continue to receive the same compassionate, consistent and quality service from the same team they have been working with at CareWorks Comp.

For more information about Sedgwick — a leading global provider of technology-enabled risk, benefits and integrated business solutions — visit sedgwick.com.

LIEUTENANT GOVERNOR UNVEILS DATAOHIO PORTAL

Lt. Gov. Jon Husted and InnovateOhio, in partnership with the Ohio Department of Administrative Services and the Office of Information Technology's InnovateOhio Platform, have announced the launch of the DataOhio portal. The portal offers a first-of-its kind service to Ohioans by delivering unprecedented access through an innovative, data-sharing platform.

The DataOhio portal is a public-facing portal that provides more than 200 datasets and more than 100 interactive visualizations to inform data-driven decision-making for state agencies and their partners. The portal is an innovative use of state technology, enabling data collaboration and sharing, while also featuring enhanced security and privacy.

"We've all learned over the past year how critical data is to tackling our biggest challenges," Husted said. "The IOP team has built a one-stop shop for the state's data, providing a secure approach to data access and displaying datasets that, in some cases, are available now for the first time. This collaboration will help Ohio make better public policy decisions so we can better serve the people of our state."



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— Lt. Gov. Jon Husted

Over the past year, the InnovateOhio Platform team has worked with state agencies to onboard their data, paving the way for the initial onboarding of datasets from the Ohio Department of Health, Department of Rehabilitation and Correction, Department of Youth Services and the Ohio Department of Higher Education, with more on the way in the near future.

The DataOhio portal offers significant value drivers for Ohio.

- Increases transparency by significantly expanding access to key state of Ohio data.
- Empowers the public by putting data into the hands of key partners, local governments, researchers, reporters and citizens.
- Informs policy and state programs to better serve Ohio communities.

EXPORT INTERNS HELP BUSINESSES INCREASE SALES

The state of Ohio wants to help businesses grow, and a program offered by the Ohio Development Services Agency can provide the boost needed to improve international marketing or logistics.

The Ohio Export Internship Program places students who have completed export-focused coursework with businesses seeking to boost exports. College students from across the state can apply to take the export course at The Ohio State University Max M. Fisher College of Business, the Cleveland State University Monte Ahuja College of Business, the Youngstown State University Williamson College of Business Administration, or the University of Dayton School of Business Administration.

Participating businesses receive a 50 percent reimbursement for intern wages, up to \$3,600. Companies can apply now for summer 2021 interns. Students will be matched with companies in April 2021, and the internships run from May to August 2021.

To learn more, visit EIP.Development.Ohio.Gov or contact Wendi Howell, Export Assistance Program manager, at (614) 466-6811 or Wendi.Howell@development.ohio.gov.

NEW MEMBERS

The following member companies joined the Ohio Chamber of Commerce between Feb. 23 and April 19, 2021. We welcome all of our new members and look forward to working with them.

A Plus Expediting & Logistics Inc., Dayton
 Abers Towing & Crane Service Inc., Ashland
 Access Audio Inc., Cincinnati
 ADM Benefits Plans Agency Inc., Bucyrus
 AiRTX International, Cincinnati
 Alcor Supply Co., Miamisburg
 Anton's Hot Rod Shop LLC, Hiram
 Apollo Siding Supply Inc., Willoughby
 Artex Oil Co., Marietta
 Asphalt Systems of Ohio Inc., Sidney
 Atomic Credit Union, Piketon
 Atrium Services Corp., Blacklick
 Avalanche Pizza Inc., Athens
 Ayling & Reichert Co., Oak Harbor
 BDG Electric LLC, New Springfield
 Bechem Lubrication Technology LLC, Chagrin Falls
 Bell Moving and Storage Inc., Fairfield
 BodyMind Balance Inc., Cincinnati
 Boren Brothers LLC, Reynoldsburg
 Bowl for Fun Inc., Gahanna
 Branch Financial, Columbus
 Brown Brothers Lumber, Otway
 Capital City Roofing Supply Inc., Columbus
 Cincinnati Color Co., Cincinnati
 City Scrap & Salvage, Akron
 Clearcreek Custom Builders, Springboro
 Coldstream Exteriors LLC, Milford
 Coloramics LLC, Hilliard
 Columbus Sign Co., Columbus
 Cornerstone Crushing LLC, Toledo
 Cox's Service Station Maintenance Inc., Franklin
 Crawford Partnership, Bucyrus

Delaware Paint Co., Plain City
 Dill's Greenhouse, Groveport
 Diversified Machine Components, Eastlake
 Don's Auto Repair Inc., Cincinnati
 Druffel Design & Landscape, Mainesville
 Eastern Construction & Excavating Inc., Steubenville
 EasyFit Products Inc., Delaware
 Falls Township, Hocking County, Logan
 Fiber Network Resources, Proctorville, Vermont
 Floor Systems & Design, Columbus
 Foster & Motley Inc., Cincinnati
 Fraley Trucking, Middletown
 G H Bierly Inc., Ada
 Galaxy Balloons Inc., Cleveland
 Ghiloni Custom Builders Inc., Granville
 Golden Bear Visuals LLC, Hilliard
 Great Lakes Packers Inc., Bellevue
 Greater Cincinnati Golf Association, Cincinnati
 Grubhub, Chicago
 Hanover Volunteer Fire Department Inc., Newark
 Harrison Builders Inc., Oregon
 HBC-1 LLC, Cincinnati
 Hernandez Construction Services Inc., Akron
 Herron Financial Group, Washington C.H.
 Homeland Technology Group, Franklin
 Integrity Automatic Door, Cygnet
 J.R. Edwards Concrete, Sidney
 Jay-Em Aerospace Corp., Cuyahoga Falls
 John T. Zubal, Inc., Cleveland
 Jones Lumber and Millwork Co., Columbus

Kiwi Promotional Apparel, Twinsburg
 Kremer Roofing Inc., Versailles
 Kubota Tractor Corp., Groveport
 Lean In Recovery Center MT LLC, Rocky River
 M K Moore & Sons Inc., Dayton
 Mack Mattress Outlet, Delaware
 Madhouse Creative LLC, Toledo
 Major Waste Disposal Services, Painesville
 Mark Rumpke Services, Loveland
 Markeys Audio Visual Inc., Indianapolis
 Mar-Lou Shoes Inc., Beachwood
 Murray Multimedia Resources LLC, dba SpotOn Productions, Liberty Township
 NEO Electrical Supply and Lighting Center, Chardon
 Northeast Factory Furniture Inc., Maple Heights
 Northwest Capital LLC, Toledo
 Oliver Chemical Co. Inc., Cincinnati
 Orbytel Print & Packaging, Inc., Garfield Heights
 Orthodontic Associates of Northwest Ohio LLC, Lima
 OTNS Construction and General Contracting Services LLC, Lebanon
 PAB Construction Co., Coldwater
 Phyllis G. Bossin & Associates, A Legal Professional Association, Cincinnati
 Porter Drywall, Westerville
 Precision Fab Products, Versailles
 Premier Approach LLC, Massillon
 Prime Polymers Inc., Sharon Center
 Prime Time Party & Event Rental, Dayton
 PSC Custom LP, Marietta
 PTA Engineering Inc., Akron
 Pucher Paint Co., Berea

Ralph E Wade Insurance Agency Inc., Springboro
 Reese Pharmaceutical, Cleveland
 Rich Industries Inc., New Philadelphia
 RJ Rosenberg Orthopedic Lab Inc., Cincinnati
 Road Dog Logistic LLC, Cincinnati
 Rogers Industrial Products Co. Inc., Akron
 S & N DBA Kilgore Trout, Woodmere
 Schlichter Farms Trucking Inc., Washington C.H.
 Scioto Properties, Powell
 Shoreline Express Inc., Strongsville
 Skeltons Inc., Ontario
 Skynet Technologies USA LLC, Amelia
 Southwestern Energy, Morgantown, West Virginia
 Steel Erectors International Inc., Columbus
 Sunrise Academy, Hilliard
 Super Systems, Cincinnati
 T & C Foods Inc., Mount Vernon
 T Morris Trucking, New Waterford
 The Indian Hill Church, Cincinnati
 The Rucks Group, LLC, Dayton
 TILR Corp., Cincinnati
 TORQ Corp., Bedford
 Unistrut Midwest, Cincinnati
 Valley Fleet Services Inc., Ashland
 Veach Trucking Inc., Beaver
 Webber Powercords LLC, dba Webber Electronics, North Ridgeville
 Weiland Market Inc., Columbus
 Western Ohio Cut Stone, Sidney
 Willis Refrigeration, Waynesville



STEVE STIVERS NEW PRESIDENT AND CEO

On April 19, the Ohio Chamber of Commerce announced that former U.S. Rep. Steve Stivers will be its new president and CEO.

Stivers succeeds Andrew E. Doehrel, who is retiring after holding the position since 1993. Stivers will resign from the U.S. House of Representatives to take this position.

“After an extensive search, we are excited to share that native Ohioan, former state senator, U.S. congressman of the 15th Ohio district and current major general in the Ohio National Guard Steve Stivers will become the next president and CEO of the Ohio Chamber of Commerce,” said Chairman of the Ohio Chamber’s Board of Directors and leader of the Ohio Chamber’s search committee Frank Carrino. “We had many outstanding applicants for this

top-level leadership position, so the committee invested much time and due diligence in the search.”

As president and CEO, Stivers will lead the Ohio Chamber’s members in advancing its mission of aggressively championing free enterprise, economic competitiveness and growth for the benefit of all Ohioans.

“Prior to running for office, Steve was an active member in the Ohio Chamber of Commerce, serving on various committees,” said Immediate Past Chairman of the Ohio Chamber Board of Directors Jeff Walters. “His business background, combined with his political acumen, makes him the perfect fit for our next leader.”

Stivers has served in the U.S. House of Representatives since 2009 and has been a member of the House

Financial Services Committee throughout his tenure. From 2003 to 2008, he was an Ohio state senator. Prior to running for office, Stivers worked for the Ohio Company and Bank One. For 30 years, he has been a member of the Ohio National Guard and was deployed overseas multiple times. He earned the Bronze Star for his leadership services during deployment.

Stivers received his bachelor’s degree and MBA from The Ohio State University. He and his wife, Karen, have two children and live in the Columbus area. 🇺🇸

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POSTMASTER

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FOR MORE INFORMATION CONTACT

Julie Wagner Feasel
Vice President of Communications
jfeasel@ohiochamber.com

OHIO CHAMBER OF COMMERCE

34 S. Third Street, Suite 100
Columbus, OH 43215
614.228.4201 • 800.622.1893
Fax 614.228.6403
occ@ohiochamber.com
www.ohiochamber.com
www.ohiobusinessvotes.com

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844-428-8844 • www.converoinc.com
Sue Ostrowski, Managing Editor
Wendy Armon, Art Director

Katie Janoch, Advertising Sales
440.250.7073 • kjanoch@sbnonline.com



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For more information, visit
ohiochamber.com and click on "Learn More"

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