

2021 Annual Report



Promoting and Protecting
your Professional Interests



*Scott D. Wiley, CAE
President & CEO*



*Mark LaPlace, CPA
Ohio CPA/PAC Chair*

Dear Colleagues:

We are pleased to report another momentous year on the legislative front. Once again, The Ohio Society of CPAs was able to leverage its considerable relationships to secure a number of significant legislative victories in 2021 that advanced our professional interests, promoted our credential and ensured a more competitive business climate in Ohio. This level of success would not be possible without your investment in OSCPA membership and your contributions to Ohio CPA/PAC. Both are essential to the effectiveness of our issue advocacy initiatives. We thank you for demonstrating your leadership and commitment to the profession through your generous financial support.

OSCPA's government relations team is respected by legislators and Ohio business groups as one of the most influential and effective in the nation. That is due in large measure to the strength of Ohio CPA/PAC, which enables us to build relationships with key lawmakers who are pro-business and whose views largely align with the CPA profession.

Candidates for elective office in Ohio regularly pursue OSCPA's endorsement because of our profession's strong reputation among the public and our thorough vetting process. And lawmakers eagerly seek out our counsel because of our standing as trusted business advisors.

Your continued support of Ohio CPA/PAC is essential to the effectiveness of our advocacy efforts. When we join together, we truly can transform the state of business and ensure economic prosperity for all Ohioans.

Sincerely,

Scott D. Wiley, CAE
President & CEO

Mark LaPlace, CPA
Ohio CPA/PAC Chair

Undeniable Impact

2021 OSCP Legislative Wins

OSCP's legislative victories in 2021 helped save taxpayers and businesses millions of dollars.

Preserved the Business Income Deduction

\$650M Annually

Savings to Ohio business owners/shareholders

Secured PTE withholding rate reduction

\$31.6M in FY2023

Savings to Ohio Pass-Through Entity owners

Spearheaded elimination of Ohio's sales & use tax on employment & placement services

\$300M

Savings to Ohio employers over the next two years alone

Pushed for permanent Commercial Activity Tax exemption on BWC dividends

\$10M+ in CY2020

Savings to Ohio businesses

Backed using American Rescue Plan Act dollars to pay off Ohio's pandemic-related federal unemployment loan

\$658M

Ohio unemployment payroll tax savings to Ohio businesses over a 3-year period

Additional significant OSCP legislative accomplishments in 2021 included:

- Secured language that extends the application of the temporary municipal income tax withholding providing relief for employers through the end of 2021.
- Pushed for clarifying language in Section 29 of H.B. 197, allowing qualified employees to apply for and receive a refund of taxes withheld in 2021 to a municipality where they neither lived nor physically performed services.
- Prevailed in seeking an extension of the date taxpayers may opt in or out of the state-administered centralized collection process for municipal net profits tax to the 15th day of the fourth month after the beginning of the taxpayer's fiscal year and requiring the Ohio Department of Taxation to notify cities when a taxpayer has opted in or out rather than businesses doing that themselves.
- Advocated for the enactment of a 3% across-the-board income tax rate cut for taxable years beginning in 2021 and consolidation of the income tax brackets from current five to four by bringing Ohio's top rate down to 3.99% on 2021 income greater than \$110,650. The new law also increases the income level at which the first tax bracket begins, moving from \$22,150 to \$25,000 in 2021.
- Championed the elimination of the NAICS code requirement when taxpayers claim the business income deduction (BID) on Ohio tax returns.
- Spearheaded the effort to shorten from eight to six years the statute of limitations for actions on written contracts and from six to four years on contracts not in writing, improving Ohio's civil litigation climate.
- Backed state/federal tax conformity legislation that addressed a wide variety of issues, including deductibility of forgiven loan expenses from the Paycheck Protection Program and the American Rescue Plan Act that excluded from taxpayers' income tax the first \$10,200 of unemployment benefits received in 2020 if their modified adjusted gross income was less than \$150,000.
- Brought CPA Exam reform across the finish line, enabling Ohio students to sit for the Exam after completing 120 semester hours of education, including specified accounting and business coursework, rather than waiting until they have completed the full 150 hours.

The Pillars of Effective Issue Advocacy

EFFECTIVE ISSUE ADVOCACY

Professional Lobbyists

(funded by your OSCPA membership investment)

Ohio CPA/PAC Contributions

Your informed voice on issues at stake

Your membership investment combined with your contributions to Ohio CPA/PAC help fund the important work OSCPA does to protect your credential, advance the profession, and advocate for a competitive business climate in Ohio. And your educated guidance on the issues that matter enables OSCPA to generate the best outcome. All three are needed to ensure success.

Lifecycle of a contribution



Members voluntarily invest in Ohio CPA/PAC



Ohio CPA/PAC Board strategically allocates funds to legislator campaigns



Ohio CPA/PAC builds allies at the Statehouse who support OSCPA's interests



Ohio CPA/PAC strengthens your voice and influence

The Power of Participation



Jessie Wright, CPA, CVA, CGMA
Schroedel, Scullin & Bestic, LLC

"I have always been impressed by OSCPA's Government Relations Team and how they can keep a finger on the pulse of the legislative front to protect our interests as CPAs."



Adam Garn, CPA, Esq.
Plante Moran

"There are a lot of issues out there that do impact our profession. What better way to look at those issues and understand them than being a driver in helping OSCPA move them forward."



Crystal Faulkner, CPA, CExP, MAFF
Partner, Cincinnati Market Leader MCM CPAs & Advisors

"I would encourage all members to get involved in OSCPA issue advocacy. As CPAs, we add real value to our clients when we can work with legislators to help remove obstacles that stifle business growth."



Rep. Bill Roemer, CPA
R-Richfield

"Before I became involved in politics, I was not involved with The Ohio Society of CPAs other than being a member. But OSCPA is one of the most influential organizations and I really value their input and support."

Advocacy in Action

For the second year in a row, this virtual program provided participants with an informative look at the legislative process and how OSCPA develops its legislative agenda. More than 100 people attended Advocacy in Action and heard from legislators and peers about the power of participation in issue advocacy.

\$2,035

Advocacy in Action proceeds added to The Ohio CPA Advocacy Fund

The Ohio CPA Advocacy Fund was created to help pay for white papers, research, PR campaigns and other materials designed to support and advance key legislative initiatives. This fund is another tool in OSCPA's arsenal to help protect your professional interests.

2021 Outstanding Legislator Award Winners

The Ohio Society of CPAs was pleased to recognize these leading state legislators who have been critical to OSCPA's success on key issues of concern. These innovative individuals regularly work closely with OSCPA to help move our profession's priorities forward.



Rep. Thomas West
D-Canton



Rep. Bill Roemer, CPA
R-Richfield



Rep. Derek Merrin
R-Monclova Township



Sen. Kristina Roegner
R-Hudson

2022 Legislative Priorities

The Ohio Society's nationally recognized government relations team continuously monitors the legislative landscape to ensure the profession's interests are protected and advocate for a healthy and sustainable economic environment in Ohio. There are several key issues we're pushing and others that we are monitoring, during the second half of the 2021-2022 legislative session, including:

- **Vaccine mandate bills:** There are several bills pending that seek to limit the ability of business owners to respond to COVID-related threats. OSCPA is opposing them, not because of the vaccine aspect, but because they are an attack on free enterprise and the ability of Ohio businesses and business owners to run their operations from a health and safety perspective that works best for them and their employees/customers/clients/patients.
- **Business Income Deduction and Business Sales:** OSCPA is working to clarify that gains from the sale of an ownership interest in a business is considered business income for Ohio income tax purposes, provided the sale satisfies either of the following:
1) the sale is treated for federal income tax purposes as the sale of assets; or 2) the seller was involved in the day-to-day management during the taxable year in which the sale occurred or during any of the five preceding years. Without this change, OH business owners will leave our state. Two bills are currently pending, S.B. 247 and H.B. 515.
- **SALT Deduction Parity:** OSCPA has provided proponent testimony on S.B. 246, which would authorize a PTE owner to claim a refundable credit against the owner's Ohio income tax liability equal to the owner's proportionate share of the tax paid by the PTE.
- **Diversity, Equity & Inclusion:** OSCPA is advocating for an expansion of Ohio's anti-discrimination laws by including gender preference and sexual orientation under the list of protected classes to make Ohio a more welcoming and diverse state for employees and employers.
- **Bonus Depreciation:** OSCPA has worked to secure the introduction of H.B. 86, to temporarily suspend, for taxable years 2020 and 2021 and for taxable years with a federal net operating loss (NOL) carryback from taxable years 2020 and 2021, the special provisions relating to Ohio's "bonus depreciation" adjustments in years when a taxpayer has an NOL, thereby eliminating the potential for an unintended tax increase at the state level.
- **Protect Municipal Income Tax Reform Laws:** OSCPA continues to monitor developments and fend off attacks to hard won municipal income tax reform laws. We recently secured the enactment of H.B. 228 updating ODT's centralized collection process for the municipal net profits tax and we currently support H.B. 519 to place limits on late filing penalties.
- **Limit Expansion of Sales Tax on Services:** Though OSCPA has been successful in fighting off attempts to expand this tax to the accounting profession, the concept is under serious consideration in neighboring Indiana and Kentucky. If a neighboring state is successful in its efforts to tax professional services, you can anticipate that Ohio may try to follow suit.
- **Caps on Non-Economic Damages in Civil Lawsuits:** Nearly 20 years ago, OSCPA advocated for the successful passage of strong tort reform laws. One of those crucial tenets, a cap on non-economic damages, is under attack and now is before the Ohio Supreme Court—an issue OSCPA is actively fighting to defend. Erosion of this and other common sense civil justice reforms will result in rising insurance costs and increased frivolous lawsuits, which will cost Ohio businesses millions of dollars.

2021 Financial Overview

\$103,181

Amount Ohio CPA/PAC raised in 2021

\$101,380

Amount Ohio CPA/PAC raised in 2020

724

Individuals who contributed in 2021

*Contributions to Ohio CPA/PAC are voluntary.
No portion of OSCP membership dues was directed
to Ohio CPA/PAC.*

\$72,550

Amount disbursed to support campaigns of legislative candidates who support issues of importance to OSCP and its members.

62

Candidates Ohio CPA/PAC supported

Your 2021 Ohio CPA/PAC Board

The Ohio CPA/PAC Board would like to recognize trustee Sandra Pierce for her many years of service and welcomes new board member Owen Wyss.



Mark LaPlace, CPA
Chair
Retired



Jane Pfeifer, CPA
Treasurer
Clark Shaefer Hackett



Jeff Brooks, CPA, CGMA
Trustee
Apple Growth Partners



Ann Gabriel, CPA, PhD
Trustee
Retired



Ranjan Manoranjan, CPA
Trustee
3SG Plus



Jacob Nix, CPA, CISM, CISA
Trustee
RISCPPoint



Sandy Pierce, CPA
Trustee
Retired



Owen Wyss, CPA
Treasurer
Complete General
Construction



Matt Yuskewich, CPA
Trustee
Winterset CPA Group

Your OSCP Issue Advocacy Team



Scott Wiley, CAE
President & CEO



Laura Hay, CPA, CAE
Executive Vice President



Barbara Benton, CAE
Vice President,
Government Relations



Gregory Saul, Esq., CAE
Director, Tax Policy

Thank you to Our Contributors - 2021

Ohio CPA/PAC is a crucial part of The Ohio Society of CPAs' successful issue advocacy arsenal. Without financial support from members like you, Ohio CPA/PAC would be unable to continue its stellar track record of legislative victories on the issues that matter most to our profession and Ohio's business community. Your donations ensure that your voice is heard by those who can affect change.

2021 Ohio CPA/PAC Firm Contributors*

\$10,000 or above

Deloitte LLP
Grant Thornton LLP
KPMG
PricewaterhouseCoopers LLP

\$5,000-9,999

Clark Schaefer Hackett & Co.
Rea & Associates, Inc.

\$2,500-4,999

Schneider Downs & Co., Inc.

\$1,000-2,499

3SG Plus, LLC
Apple Growth Partners
BQ Partners LLC
Maloney + Novotny, LLC
Mellott & Mellott PLL

Plante Moran PLLC

Sikich, LLP
William Vaughan Company

**In some cases, contributions are made by individual members and the organization is recognized for the total contribution. Ohio law prohibits the acceptance of corporate checks.*

Contributions of \$500 or more

Joseph Bacon, Wilder KY
John Barnes, Cleveland
Daniel Borton, Cincinnati
Jeffrey Brooks, Hudson
Michael Colagiovanni, Cleveland
Scott DeVenny, Cincinnati
Crystal Faulkner, Cincinnati
Robert Fay, Canton
Todd Fentress, Westerville
Eric Floriani, Twinsburg
Thomas Freeman, Cleveland
Patrick Gable, Mentor
Ann Gabriel, Upper Arlington
Michael Gebura, Cleveland
Brian Gothot, Westlake
Margaret Gothot, Westlake
Cathleen Hare, Columbus
Laura Hay, Galloway
Matthew Jessup, Cincinnati
Mark LaPlace, Columbus
Ying Lee, Cincinnati
Thomas Libeg, Avon
Ranjan Manoranjan, Columbus
Donald Mellott, Cincinnati
Hannah Penglre, Cleveland
Jay Moeller, Dayton
Charles Mullen, Akron
Jacob Nix, Cleveland
Jeffrey Robinson, Strongsville
Thomas Rudibaugh, Cleveland
Anthony Schweier, Cincinnati
Richard Sittima, Cleveland
Robert Taylor, Cincinnati
Stephen Thome, Cleveland
Allen Waddle, Cleveland
Edward Walsh, Columbus
Scott Wiley, Powell
Constance Woods, Vandalia

Contributions of \$300 - \$499

Barbara Benton, Delaware
Kyle Bickhart, Columbus
William Edwards, Mason
Roy Fales, Cincinnati
Herbert LeMaster, Dayton
John Moster, Blue Ash
Kerry Roe, Cincinnati
Darrin Spitzer, Springfield
John Venturella, Middletown
Phillip Wilson, Canfield
Ellen Wisbar, Hudson

Contributions of \$100 - \$299

Myles Abbott, Twinsburg
John Ahern, Westlake
Ron Antal, Stow
Joseph Appelman, Cary NC
Melissa Ashley, Columbus

Christopher Axene, Dublin
Robert Barkett, Solon
James Bechtel, Columbus
Chris Beiswenger, Cleveland
Robert Beresford, Loveland
George Bethea, Uniontown
Martha Bethea, Uniontown
Francis Bezon, Salem
Raymond Biddiscombe, Upper Arlington
Tara Bollinger, Sylvania
Michael Borowitz, Columbus
Holly Bowman, Maumee
Chuck Braddock, Cincinnati
Paul Breen, Columbus
Joseph Brenner, Port Clinton
David Brink, Norwalk
Bill Broadus, Manassas VA
David Brockman, Fairlawn
James Brocksomith, Naples FL
Dixon Buehler, Worthington
Barbara Bukovac, Cincinnati
Stephen Bybee, Cincinnati
Courtney Clark, Columbus
Jesse Claypool, Toledo
Kenneth Clifford, Medway
Rachel Coleman, Cincinnati
Maura Corrigan, Avon
Gilbert Corwin, Lakewood
Kenneth Couls, Hinckley
Gregory Coward, Findlay
Allan Crawford, Spring TX
James Creeden, Cincinnati
Tiffany Crosby, Dublin
Melissa Crowley, Canfield
Thomas D'Anniballe, Steubenville
Kevin Davis, Dayton
Robert Deimling, Mentor On The Lake
Joshua DeMarco, Cincinnati
Scott Deters, North Bend
Christa DeWire, Columbus
Mike Dickey, Delaware
Dawn Di-Muro Rogers, Cincinnati
David DiManna, Sylvania
Robert Dobrowsky, Brecksville
Nicholas Doland, Cincinnati
Max Dorfmeister, Toledo
Charles East, Cincinnati
Roger Eberly, Centerville
William Edwards, Mason
Gregg Feltrup, Cincinnati
Frank Festi, Medina
Michael Fleitz, Norwalk CT
Kathleen Fox, Grafton
Brandon Gabel, Toledo
Troy Gaerke, Plain City
James Gero, Independence
Timothy Gerspacher, Cleveland
Thomas Giere, Troy

Jason Giha, Dublin
William Giha, Sylvania
Christopher Goodwin, Maineville
Richard Graf, Dayton
Stephen Green, Columbus
Paul Gregory, Amherst
Robert Guido, Terrace Park
Peter Hackett, Springfield
Lori Hallmark, Cincinnati
Phillip Hann, Canton
Richard Hargrave, Sandusky
James Haubrock, Miamisburg
Ann Hawkins, Cleveland
Mark Heinrich, Avon
Michael Herman, Columbus
Okeva Hervey, Westerville
Adam Hill, Cleveland
Alan Hill, Mentor
Cary Hines, West Chester
Kenneth Hodges, Centerville
Louis Homan, Dayton
Katherine Hurley, Columbus
Lowell Huth, Hinsdale IL
Daniel Hursh, Medina
Tony Ielase, Columbus
Bruce Ireland, Cleveland
Louise Jackson, Toledo
Kimberly James, Powell
Ann Johnston, Cincinnati
Steven Julian, Westerville
David Justice, Cincinnati
Eric Kahrl, Cleveland
Lori Kaiser, Columbus
TR Kane, Cleveland
William Kasch, Dayton
Vaughn Kauffman, Cleveland
Brian Kelly, Westlake
Craig Keller, Columbus
Kenneth Keller, New Franklin
Sean Kelly, Cleveland
William Keller, Columbus
Brian Kennedy, Whitehouse
James King, Lakewood Ranch FL
Verne Klunzinger, Hinckley
Jennifer Koder, Swanton
William LaPlace, Cleveland
David Lauer, Dublin
Robert Lehman, Independence
Christopher Linck, Cincinnati
Eugene Logan, Columbus
Nicholas Lombardo, Columbus
Charles Macfarlane, Bay Village
James Manley, Hudson
Thorne Matteson, Avon Lake
Keith Martinez, Delaware
Suzanne McCann-Perry, Westerville
Patrick McCormick, Hudson
David McCarthy, Medina
Richard McDonough, Harrison
Dan McGill, Columbus

Mike McLaughlin, Cincinnati
Scott McMillen, Cleveland
Susan McPartlin, Cincinnati
Jay Meglich, Columbus
Russell Meyer, Columbus
Randall Myeroff, Cleveland
Douglas Michel, Cincinnati
Tyler Mihaila, Cleveland
Craig Miller, Lorain
Jeffery Miller, Columbus
Randall Misch, Twinsburg
Gregory Muresan, Cincinnati
Robin Nichols, Columbus
Michael Olecki, Olmsted Falls
Stanley Olejarski, Cleveland
Raymond Onderisin, Mentor
Jordan Pace, Galena
Jason Padley, Cleveland
Jason Palus, Independence
Anthony Perazzo, Cincinnati
Michael Petrecca, Columbus
Jane Pfeifer, Dublin
Kenneth Phillips, Zanesville
Cassandra Pierce, Marietta
Raul Pina, Columbus
Gary Pogharian, Columbus
Raymond Polantz, Cleveland
David Powell, Cleveland
Melissa Pozniak, Aurora
Michael Pratt, Hudson
Clarke Price, Columbus
Virgil Puthoff, Beaver Creek
Stephen Rabe, Cincinnati
Andrew Reinsel, Cincinnati
Michael Renzelman, Columbus
Shawn Richardson, Wooster
John Rife, Avon Lake
John Rosan, Gahanna
Blake Roe, Mason
Robb Rose, Delta
Gregory Rosko, Cleveland
Mark Ross, Cleveland
Brandon Roytberg, Richmond Heights
Marsha Ruddle, Columbus
Brian Rudzik, Chicago IL
Benjamin Russell, Cleveland
Laurence Santagata, Mayfield Village
Greg Saul, Gahanna
Dario Savron, Kirtland
Joseph Sbrocco, Cleveland
Carl Scharf, Columbus
Michael Scheiding, Whitehouse
Arthur Scherbel, New Albany
Charles Schilling, Wakeman
Michael Schmidt, Cincinnati
Anthony Schweier, Cincinnati
Michael Scurria, Dublin
Sean Serba, Cincinnati
Jewell Shane, Cincinnati

Janice Shannon, Beavercreek
Catherine Sheets, Delta
Robert Shenton, Dublin
Daryl Sherred, Powell
Lesa Shoemaker, New Albany
Douglas Shriver, Cincinnati
Robert Sielschott, Lima
Charissa Simmons, West Alexandria
Akshay Singh, Cleveland
Donald Sinko, North Olmsted
Erin Sleeth, Happy Valley OR
David Smith, Akron
Alan Solomon, Cincinnati
Daniel Staley, Cincinnati
Jon Stangel, Vandalia
Betty Stargel, London
Gregg Stark, Cleveland
Thomas Steinke, Brunswick
Bryan Stephens, Cincinnati
John Stieg, Columbus
Kevin Sullivan, Cleveland
Daniel Sutherly, Troy
Ryan Swincicki, New Albany
Kevin Thomas, Cleveland
Marvin Thomas, Cleveland
Bradley Thompson, Cleveland
Dave Tilk, Cleveland
Douglas Torline, Cincinnati
Walter Tornstrom, Kirtland
Steven Tresppo, Cleveland
Jarrod Trigg, Cincinnati
Michael Urse, Cleveland
Jami Vallandingham, Melbourne KY
Chris Van Pelt, Cincinnati
Tami Van Tassel, Upper Arlington
Linda Velandra, Ottawa Lake MI
Rahul Wadhawan, Cleveland
Theodore Wagner, Twinsburg
Matthew Wallace, Cleveland
Joseph Waller, Mason
Wilberta Warner, Fairfield
Trevor Warren, Columbus
Steven Weber, Sylvania
Lawrence Weeks, Springfield
Dale Welsh, Cincinnati
John B. White, Holland
James Will, Hudson
Robert Woolley, Dublin
Stephen Worth, Columbus
William Wortzman, Beachwood
Lee Wunschel, Holland
Owen Wyss, Columbus
Darin Yug, Cleveland
Thomas Zaino, Blacklick
Jonathon Zavislak, Westerville
Adam Zelwin, Solon
David Zentkovich, Columbia Station
Erica Zoellner, Lebanon
David Zuber, Cleveland

View the full list of individual contributors at



ohiocpa.com/Advocacy