



Ohio Administrative Code

Rule 4123-17-07 Officers of corporations, elective coverage entities, and ministers.

Effective: July 1, 2023

(A) Definitions.

As used in this rule:

- (1) "Church" means an established and legally recognized church, congregation, denomination, society, corporation, fellowship, convention, or association that is formed primarily or exclusively for religious purposes.
- (2) "Elective coverage persons" means a sole proprietor, a member of a partnership, a member of a limited partnership, an individual incorporated as a corporation with no employees, or an officer of a family farm corporation.
- (3) "Elective coverage entity" means a sole proprietorship, a partnership, a limited partnership, an individual incorporated as a corporation with no employees, or a family farm corporation.
- (4) "Family farm corporation" has the same meaning as defined in division (E) of section 4123.01 of the Revised Code.
- (5) "Minister" means a duly ordained, commissioned, accredited, or licensed minister, member of the clergy, rabbi, priest, or Christian science practitioner.

(B) Officers of corporations.

- (1) The actual remuneration of an executive officer of a corporation, such as president, vice president, secretary, treasurer, and any other executive officer enumerated in and empowered by the corporate charter or any regularly adopted bylaws of the corporation and elected or appointed and empowered by the directors to perform duties for the corporation, shall be included in the payroll report of the corporation pursuant to rule 4123-17-14 of the Administrative Code, subject to the



weekly minimum and maximum provided in rule 4123-17-30 of the Administrative Code. Such remuneration is to be assigned to the classification code applicable to the duties performed.

(2) Paragraph (B)(1) of this rule does not apply to family farm corporations. The remuneration of the officers of such corporation will not be reported as part of the payroll of such employer, unless such employer elects to include as an "employee," within Chapter 4123. of the Revised Code any officer of the family farm corporation, in which case the procedure outlined in paragraph (C) of this rule applies.

(C) Elective coverage entities.

(1) Remuneration of an elective coverage person shall not be reported as part of the payroll of an elective coverage entity unless that entity elects to include any such person as an employee.

(2) Upon the filing of notice pursuant to paragraph (E) of this rule, the actual remuneration of an elective coverage person shall be reported and included in the payroll report of the employer pursuant to rule 4123-17-14 of the Administrative Code, subject to the weekly minimum and maximum provided in rule 4123-17-30 of the Administrative Code. Such remuneration is to be assigned to the highest rated classification code applicable to the duties performed.

(D) Ministers.

(1) Division (A)(2)(a) of section 4123.01 of the Revised Code excludes from coverage ministers, assistant ministers, or associate ministers in the exercise of their ministry. The remuneration for such persons shall not be reported as part of the payroll of a church employer, unless the church elects to include such persons as employees.

(2) Upon the filing of notice pursuant to paragraph (E) of this rule, the actual remuneration of a minister, assistant minister, or associate minister shall be reported and included in the payroll report of the employer. Such remuneration is to be assigned to the classification code applicable to the duties performed.

(E) An employer may elect to include an elective coverage person or minister, assistant minister, or



associate minister as an employee under paragraph (C) or (D) of this rule by notifying the bureau of workers' compensation on a form prescribed by the bureau. After proper election notice, and payment of premium, elective coverage persons or ministers, assistant ministers, or associate ministers will be entitled to receive compensation and benefits as provided in Chapter 4123. of the Revised Code.

(1) Coverage for such persons will not be effective until notice has been filed and the mandatory payment made with the bureau.

(2) Coverage will remain in effect, and the employer will be responsible for the payment of estimated premium thereon, until the bureau receives written notice from the employer requesting termination of coverage for the elective coverage persons or ministers, assistant ministers, or associate ministers.

(3) An employer's failure to pay estimated premiums timely will terminate or lapse coverage for its elective coverage persons or ministers, assistant ministers, or associate ministers in accordance with bureau policy. Reinstatement of coverage will also be determined in accordance with bureau policy. No retroactive coverage may be granted except as provided in rule 4123-14-03 of the Administrative Code.

(F) Household workers.

Coverage that is extended to a person who, in his or her household, employs household worker(s) pursuant to section 4123.01 of the Revised Code, does not include such person himself.