



## Ohio Administrative Code

### Rule 4123-17-23 Duties outside the state.

Effective: July 19, 2015

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(A) The entire remuneration of employees whose employment involves activities both within and outside the borders of Ohio, and where the supervising office of the employer is located in Ohio, shall be included in the payroll report. However, if the employer elects to obtain other-states' coverage under section 4123.292 of the Revised Code directly through an other-states' insurer the employer shall report payroll as set forth in paragraph (I) of rule 4123-17-14 of the Administrative Code.

(B) The remuneration of employees of other than Ohio employers, who have entered into a contract of employment outside of Ohio to perform transitory services in interstate commerce only, both within and outside of the boundaries of Ohio, shall not be included in the payroll report.

(C) The bureau of workers' compensation respects the extraterritorial right of the workers' compensation insurance coverage of an out-of-state employer for its regular employees who are residents of a state other than Ohio while performing work in the state of Ohio for a temporary period not to exceed ninety days. While temporarily within this state the rights of the employee and the employee's dependents under the laws of the other state are the exclusive remedy against the employer on account of injury, disease or death pursuant to division (H)(5) of section 4123.54 of the Revised Code and remuneration for such employees shall not be included in the payroll report. However, if a temporary period exceeds ninety consecutive days the out-of-state employer shall include in the payroll report the remuneration for work the employees perform in Ohio beyond that ninety day period.

(D) Employees hired to work specifically in Ohio must be reported for workers' compensation insurance under the Ohio fund, regardless of where the contracts of hire were entered.

(E) When an Ohio employer hires an employee to perform transitory work outside of Ohio and the employee is not covered by the workers' compensation laws of the state of residence for claims arising outside that state because the contract of employment was not entered into in the state of



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residence, the employer and his employee, if the employment relationship maintains sufficient contacts with the Ohio location to be covered by Ohio workers' compensation law, may mutually agree to be bound by the workers' compensation laws of the state of Ohio by executing form C-110, or mutually agree to be bound by the workers' compensation law of some other state by executing form C-112, such forms to be obtained from and filed with the bureau of workers' compensation within ten days after execution.