



Ohio Administrative Code

Rule 4123-17-28 Correction of inaccuracies affecting employer's premium rates.

Effective: July 1, 2023

(A) Whenever the bureau of workers' compensation detects an inaccuracy in the recording or processing of data, records, payroll, claims, or other pertinent items affecting the employer's status, experience modification, or premium, the bureau will correct such discrepancy. This correction will be accomplished regardless of whether this entails increasing or decreasing the employer's experience modification or premium rate. The employer or its representative will be advised of any correction and the effect thereof made under the authority of this rule.

(B) Any correction made pursuant to the provisions of paragraph (A) of this rule will be applied to the current rating year, the rating year immediately preceding the current rating year, and to all rating years subsequent to the current rating years as of the date on which the error was discovered by the bureau or reported to the bureau, whichever date is earlier, except in matters involving handicap reimbursement and service-connected disabilities and cases covered by rules 4123-17-02, 4123-17-17, and 4123-19-03 of the Administrative Code. In cases where two or more employers may be affected by such correction, the same period of adjustment will be applied to all affected employers.

(C) Notwithstanding paragraphs (A) and (B) of this rule or paragraphs (C) and (D) of rule 4123-17-17 of the Administrative Code, the bureau may adjust the employers account or experience for a period in excess of twenty-four months immediately prior to the beginning of the current payroll reporting period for the following circumstances:

(1) If the bureau determines that the employer misrepresented payroll or failed to submit payroll for any period, the bureau may adjust the employers account or experience resulting in an increase in any amount of premium above the amount of contributions made by the employer to the fund for the entire period the employer misrepresented payroll or the entire period the employer failed to submit payroll, regardless of when the misrepresentation of payroll or failure to submit payroll occurred.

(2) If the bureau excluded any claim costs from the employers account or experience because the



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costs were subject to an appeal to court under section 4123.512 of the Revised Code and by a final adjudication it is determined that the claim costs are to be charged to the claim, the bureau may adjust the employers account or experience resulting in an increase in any amount of premium above the amount of contributions made by the employer to the fund for the entire period affected by the addition of the claim costs to the employers account or experience.