



Ohio Administrative Code

Rule 4123-17-30 Payroll limitations for corporate officers, sole proprietors, an individual incorporated as a corporation with no employees, members of partnerships, and family farm corporations.

Effective: July 1, 2024

The administrator of workers' compensation, with the advice and consent of the bureau of workers' compensation board of directors, has authority to establish the total payroll reportable by employers pursuant to sections 4121.12 and 4123.29 of the Revised Code. The administrator hereby sets the total payroll limitations for executive officers of corporations, sole proprietors, members of partnerships, an individual incorporated as a corporation with no employees, and officers of family farm corporations as provided in this rule.

(A) For executive officers of corporations, the payroll reportable shall be the actual payroll received by the executive officers of the corporation, but not less than an average weekly wage equal to fifty per cent of the statewide average weekly wage as defined in division (C) of section 4123.62 of the Revised Code, but shall not exceed an average weekly wage equal to one hundred fifty per cent of the statewide average weekly wage as defined in division (C) of section 4123.62 of the Revised Code. The minimum reportable payroll for executive officers of corporations shall apply only to active executive officers of corporations. As used in this rule, "active executive officer" means an officer engaged in the decision making and day to day operations of the corporation.

(B) For sole proprietors, members of partnerships, an individual incorporated as a corporation with no employees, and officers of family farm corporations who elect to include themselves as employees under the workers' compensation act and comply with rule 4123-17-07 of the Administrative Code, the payroll reportable shall be the actual payroll received by the sole proprietor, member of partnership, an individual incorporated as a corporation, and officer of a family farm corporation, but not less than an average weekly wage equal to fifty per cent of the statewide average weekly wage as defined in division (C) of section 4123.62 of the Revised Code, nor more than an average weekly wage equal to one hundred fifty per cent of the statewide average weekly wage as defined in division (C) of section 4123.62 of the Revised Code.