



## Ohio Administrative Code

### Rule 4123-21-04 Notice of estimated premium, payroll reporting and reconciliation of premium due.

Effective: April 1, 2019

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(A) The bureau shall provide employers a notice of estimated premium due no later than March first preceding the policy year for all policy years commencing on or after July 1, 2019 . BWC will estimate annual premium based on payroll from the most recently completed policy year.

The notice shall include all the following:

- (1) The estimated payroll used by the coal workers' pneumoconiosis fund to calculate the employer's estimated premium due;
- (2) The manual classification(s) in use by the coal workers' pneumoconiosis fund in which the employer's payroll is segregated and the base rates for each of the manual classifications identified;
- (3) The employer's estimated premium due for the applicable policy year.

The employer may revise the estimated payroll amount used to calculate estimated premium due for the policy year for good cause shown, as determined by bureau policy specific to the coal workers pneumoconiosis fund. Requests will not be accepted to revise payroll after April first preceding the policy year.

(B) At the conclusion of each policy year, the bureau or its designee shall mail the insured a payroll report. The insured shall return the payroll report, which shall include a statement of the insured's actual payroll and the number of employees employed within each of the insured's assigned manual classifications for the prior policy period.

- (1) The report shall contain the premium payment total based on the estimated gross payroll;
- (2) The payroll report shall reconcile the premium difference between the estimated payroll and the actual payroll;



(3) The payroll report must be filed by and any balance due the coal workers' pneumoconiosis fund paid by August fifteenth following the conclusion of the policy year. Any balance due the employer shall be credited to the insured.

(4) If the employer fails to submit the final payroll report, the bureau will not lapse the employer's coverage. The bureau will increase by ten percent the estimated premium and bill the employer. The bureau will certify the premium balance to the attorney general seventy-five days after the due date if not paid. The bureau may cancel coverage for the subsequent renewal period for failure to submit the final payroll report.

(C) Officers of a corporation, partners, or sole proprietors who engage in work activity directly related to the extraction, processing or transportation of coal shall report their remuneration to the coal-workers' pneumoconiosis fund. Reporting of officers', partners' or proprietors' remuneration shall be a condition precedent to the extension of coal-workers' pneumoconiosis fund coverage to such individuals as claimants.

(D) No provision of this rule shall be construed to limit in any way the right of the bureau or its designee to audit the payroll records of the insured or to make adjustments based upon the findings of such audits.