



Ohio Revised Code

Section 4123.26 Annual statement by employer - forfeiture.

Effective: March 24, 2021

Legislation: Senate Bill 201 - 133rd General Assembly

(A) Every employer shall keep records of, and furnish to the bureau of workers' compensation upon request, all information required by the administrator of workers' compensation to carry out this chapter.

(B) Except as otherwise provided in division (C) of this section, every private employer employing one or more employees regularly in the same business, or in or about the same establishment, shall submit a payroll report to the bureau. Until the policy year commencing July 1, 2015, a private employer shall submit the payroll report in January of each year. For a policy year commencing on or after July 1, 2015, the employer shall submit the payroll report on or before August fifteenth of each year unless otherwise specified by the administrator in rules the administrator adopts. The employer shall include all of the following information in the payroll report, as applicable:

(1) For payroll reports submitted prior to July 1, 2015, the number of employees employed during the preceding year from the first day of January through the thirty-first day of December who are localized in this state;

(2) For payroll reports submitted on or after July 1, 2015, the number of employees localized in this state employed during the preceding policy year from the first day of July through the thirtieth day of June;

(3) The number of such employees localized in this state employed at each kind of employment and the aggregate amount of wages paid to such employees;

(4) If an employer elects to secure other-states' coverage or limited other-states' coverage pursuant to section 4123.292 of the Revised Code through either the administrator, if the administrator elects to offer such coverage, or an other-states' insurer the information required under divisions (B)(1) to (3) of this section and any additional information required by the administrator in rules the administrator adopts, with the advice and consent of the bureau of workers' compensation board of directors, to



allow the employer to secure other-states' coverage or limited other-states' coverage.

(5)(a) In accordance with the rules adopted by the administrator pursuant to division (C) of section 4123.32 of the Revised Code, if the employer employs employees who are covered under the federal "Longshore and Harbor Workers' Compensation Act," 98 Stat. 1639, 33 U.S.C. 901 et seq., and under this chapter and Chapter 4121. of the Revised Code, both of the following amounts:

(i) The amount of wages the employer pays to those employees when the employees perform labor and provide services for which the employees are eligible to receive compensation and benefits under the federal "Longshore and Harbor Workers' Compensation Act";

(ii) The amount of wages the employer pays to those employees when the employees perform labor and provide services for which the employees are eligible to receive compensation and benefits under this chapter and Chapter 4121. of the Revised Code.

(b) The allocation of wages identified by the employer pursuant to divisions (B)(5)(a)(i) and (ii) of this section shall not be presumed to be an indication of the law under which an employee is eligible to receive compensation and benefits.

(C) Each employer that is recognized by the administrator as a professional employer organization or alternate employer organization shall submit a monthly payroll report containing the number of employees employed during the preceding calendar month, the number of those employees employed at each kind of employment, and the aggregate amount of wages paid to those employees.

(D) An employer described in division (B) of this section shall submit the payroll report required under this section to the bureau on a form prescribed by the bureau. The bureau may require that the information required to be furnished be verified under oath. The bureau or any person employed by the bureau for that purpose, may examine, under oath, any employer, or the officer, agent, or employee thereof, for the purpose of ascertaining any information which the employer is required to furnish to the bureau.

(E) No private employer shall fail to furnish to the bureau the payroll report required by this section, nor shall any employer fail to keep records of or furnish such other information as may be required



by the bureau under this section.

(F) The administrator may adopt rules setting forth penalties for failure to submit the payroll report required by this section, including but not limited to exclusion from alternative rating plans and discount programs.