



Ohio Administrative Code

Rule 4123-14-01 Non-complying employers within the meaning of the law.

Effective: October 1, 2024

(A) An employer, as defined in division (B) of section 4123.01 of the Revised Code, that either fails to establish or maintain industrial coverage, or fails to make payments of premiums to the state insurance fund, as set forth by Chapter 4123. of the Revised Code and the rules of the industrial commission and the bureau of workers' compensation, or fails to comply with the requirements for self-insurance under section 4123.35 of the Revised Code and the rules of the industrial commission or bureau of workers' compensation, is a non-complying employer.

(B) An employer, as defined in division (B) of section 4123.01 of the Revised Code that, after a final adjudication, has failed to pay an obligation, billing, account or assessment that is greater than one thousand dollars on or before its due date, is a non-complying employer.

(1) For purposes of this rule, due date is defined as sixty days after the invoice date of an obligation, billing, account or assessment that is greater than one thousand dollars if no administrative appeal as permitted by law is filed or sixty days following an administrative or court order that has become final.

(2) Coverage will lapse if an obligation, billing, account or assessment that is greater than one thousand dollars remains unpaid as of the due date as defined in paragraph (B)(1) of this rule.

(C) An employer found to be a non-complying employer under paragraph (B) of this rule will have coverage reinstated as of the date of payment of an obligation, billing, account or assessment that is greater than one thousand dollars from which no appeal or protest is filed.

(D) An employer found to be a non-complying employer under paragraph (B) of this rule and that has filed a timely protest or appeal, will have coverage reinstated and noncompliance period vacated, pending final administrative adjudication of that protest or appeal.