



## Ohio Administrative Code

### Rule 4123-14-03 Requests for waiver of a default in the payment of premium, for approval of the original workers' compensation coverage retroactively, and for abatement of penalties.

Effective: October 1, 2024

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(A) The administrator of the bureau of workers' compensation, for good cause shown, may do any of the following:

(1) Waive a default in the payment of premium by an employer where workers' compensation coverage has lapsed, if such a default is of less than sixty days duration. If such a waiver is granted, workers' compensation coverage will be reinstated retroactively;

(2) Approve the original workers' compensation coverage to take effect retroactively;

(3) Abate penalties imposed on employers for failure to comply with the state of Ohio's workers' compensation statutes.

(4) Waive penalties for failure to file or pay amounts due under the annual payroll report.

(B) The term "good cause," as used in paragraph (A) of this rule, means a substantial reason, one that affords a legal justification or a legal excuse. If the employer is unable to establish "good cause" under this definition, the employer may also show "good cause" if the default is a one-time violation of the payment of premium or the filing of the annual payroll report.

(C) Such requests shall be submitted to the bureau by the employer concerned or by its duly authorized representative. The reason for the relief sought shall be fully explained. The bureau may hold a request in abeyance until the request is properly completed, and will notify the applicant of its response accordingly.

(D) The administrator may refer such requests to the bureau of workers' compensation adjudicating committee for further consideration and for the determination of the issue raised.



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