



Ohio Administrative Code

Rule 4123-17-48 Penalties.

Effective: June 12, 2021

Any retrospective-rated employer failing to file a report of payroll expenditures or failing to pay premium when due, as prescribed in rules 4123-17-14, 4123-17-14.2, 4123-17-46, and 4123-17-47 of the Administrative Code, will be penalized in accordance with paragraph (C) of rule 4123-17-16 of the Administrative Code. All premium due as a result of the selection of retrospective rating, including the minimum premium and premium as a result of annual evaluations, shall be included as premium as used in this rule.
