



Ohio Revised Code

Section 4123.411 Levying assessments for disabled workers' relief fund.

Effective: September 17, 2014

Legislation: House Bill 493 - 130th General Assembly

(A) For the purpose of carrying out sections 4123.412 to 4123.418 of the Revised Code, the administrator of workers' compensation, with the advice and consent of the bureau of workers' compensation board of directors, shall levy an assessment against all employers at a rate not to exceed ten cents per one hundred dollars of payroll, such rate to be determined annually for each employer group listed in divisions (A)(1) to (3) of this section, which will produce an amount no greater than the amount the administrator estimates to be necessary to carry out such sections for the period for which the assessment is levied. In the event the amount produced by the assessment is not sufficient to carry out such sections the additional amount necessary shall be provided from the income produced as a result of investments made pursuant to section 4123.44 of the Revised Code.

Assessments shall be levied according to the following schedule:

(1) For private fund employers, except self-insuring employers:

(a) For policy years commencing prior to July 1, 2015, in January and July of each year upon gross payrolls of the preceding six months;

(b) For policy years commencing on or after July 1, 2015, in the month of June immediately preceding each policy year upon gross payrolls estimated for that policy year.

(2) For counties and taxing district employers therein, except county hospitals that are self-insuring employers:

(a) For policy years commencing prior to January 1, 2016, in January of each year upon gross payrolls of the preceding twelve months;

(b) For policy years commencing on or after January 1, 2016, in the month of December



immediately preceding each policy year upon gross payrolls estimated for that policy year.

(3) For the state as an employer--in January, April, July, and October of each year upon gross payrolls of the preceding three months or at other intervals as the administrator establishes.

After the completion of each policy year that commences on or after July 1, 2015, for private fund employers or that commences on or after January 1, 2016, for counties and taxing district employers therein, the assessments levied under this section shall be adjusted for the difference between estimated gross payrolls and actual gross payrolls reported by the employer on the payroll report submitted by a private employer pursuant to section 4123.26 of the Revised Code, or, for a public employer, submitted pursuant to section 4123.41 of the Revised Code.

Amounts assessed in accordance with this section shall be collected from each employer as prescribed in rules the administrator adopts.

The moneys derived from the assessment provided for in this section shall be credited to the disabled workers' relief fund created by section 4123.412 of the Revised Code. The administrator shall establish by rule classifications of employers within divisions (A)(1) to (3) of this section and shall determine rates for each class so as to fairly apportion the costs of carrying out sections 4123.412 to 4123.418 of the Revised Code.

(B) For all injuries and disabilities occurring on or after January 1, 1987, the administrator, for the purposes of carrying out sections 4123.412 to 4123.418 of the Revised Code, shall levy an assessment against all employers at a rate per one hundred dollars of payroll, such rate to be determined annually for each classification of employer in each employer group listed in divisions (A)(1) to (3) of this section, which will produce an amount no greater than the amount the administrator estimates to be necessary to carry out such sections for the period for which the assessment is levied. The administrator annually shall establish the contributions due from employers for the disabled workers' relief fund at rates as low as possible but that will assure sufficient moneys to guarantee the payment of any claims against that fund.

Amounts assessed in accordance with this division shall be billed at the same time premiums are billed and credited to the disabled workers' relief fund created by section 4123.412 of the Revised



Code. The administrator shall determine the rates for each class in the same manner as the administrator fixes the rates for premiums pursuant to section 4123.29 of the Revised Code.

(C) For a self-insuring employer, the bureau of workers' compensation shall pay to employees who are participants regardless of the date of injury, any amounts due to the participants under section 4123.414 of the Revised Code and shall bill the self-insuring employer, semiannually, for all amounts paid to a participant.