Payroll reporting requirements

Specific payroll reporting requirements associated with elective coverage are listed below.

**Sole proprietors and partners (including limited liability companies acting as a sole proprietor or partnership):** For all individuals electing coverage, the reportable wages are subject to a minimum and maximum, which is based on the statewide average weekly wage (SAWW) calculated annually by the Ohio Department of Job and Family Services (ODJFS.) The minimum payroll reporting limit will be 50 percent of the SAWW and the maximum payroll reporting limit will be 150 percent of the SAWW. Individuals who earn between the minimum and maximum will report their actual net incomes based on their form 1040, Schedule C for sole proprietors, or form 1065 Schedule K-1 for partnerships, inclusive of any draws.

**Officers of a family farm corporation:** For corporate officers of a family farm electing coverage, the reportable wages are subject to a minimum and maximum, which BWC bases on the SAWW calculated annually by the ODJFS. The minimum payroll reporting limit will be 50 percent of the SAWW and the maximum payroll reporting limit will be 150 percent of the SAWW. Officers of a corporation who earn between the minimum and maximum will report their actual W-2 wages. For S-corporations, officers must report wages for services they perform. This may include W-2 wages as well as all or part of ordinary income from Schedule K-1 up to the maximum.

**Religious Organizations:** Ohio law requires religious organizations to cover their paid employees. However, BWC does not consider ordained ministers and associate ministers employees for the purpose of workers’ compensation. When a minister is covered under the religious organization’s policy, actual earnings are reportable and are not subject to the minimum and maximum. Ministers not covered under the religious organization’s policy can complete an application for coverage and elect coverage on themselves as a sole proprietor. Ministers electing coverage as a sole proprietor are subject to the minimum and maximum reporting requirements as described above.

**Individuals incorporated as a corporation (with no employees):** For individual corporate officers electing coverage, the reportable wages are subject to a minimum and maximum, which BWC bases on the SAWW calculated annually by the ODJFS. The minimum payroll reporting limit will be 50 percent of the SAWW and the maximum payroll reporting limit will be 150 percent of the SAWW. Officers of a corporation who earn between the minimum and maximum will report their actual W-2 wages. For S-corporations, officers must report wages for services they perform. This may include W-2 wages as well as all or part of ordinary income from Schedule K-1 up to the maximum.

**Note:** Visit BWC’s Web site, ohioBWC.com, or call BWC to obtain the minimum and maximum payroll reporting requirement amounts applicable for each payroll reporting period.

<table>
<thead>
<tr>
<th>Elective coverage type</th>
<th>Policy number</th>
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<tbody>
<tr>
<td>Sole proprietor</td>
<td></td>
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<tr>
<td>Partnership</td>
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<tr>
<td>Limited liability company acting as a</td>
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<tr>
<td>sole proprietor</td>
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<tr>
<td>Limited liability company acting as a</td>
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<tr>
<td>partnership</td>
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<tr>
<td>Family farm corporate officers</td>
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<tr>
<td>Ordained or associate minister of a</td>
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<tr>
<td>religious organization</td>
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<tr>
<td>Individual incorporated as a corporation</td>
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<table>
<thead>
<tr>
<th>Legal business name</th>
<th>Policy number</th>
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</thead>
<tbody>
<tr>
<td>Trade name or doing business as name</td>
<td>Federal employer identification number or Social Security number</td>
</tr>
<tr>
<td>Mailing address</td>
<td>Street</td>
</tr>
<tr>
<td>E-mail address</td>
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</tbody>
</table>
Owners/ministers information – list owners/ministers electing coverage.  
(Attached additional sheets if necessary.)

Name #1
Residential address
City State ZIP code
Social Security number Title
Duties

Name #2
Residential address
City State ZIP code
Social Security number Title
Duties

Name #3
Residential address
City State ZIP code
Social Security number Title
Duties

Name #4
Residential address
City State ZIP code
Social Security number Title
Duties

Certification – signature required
By my signature, I certify I have the authority to execute this application, and the facts set forth on this application are true and correct to the best of my knowledge and belief. I am aware that any person who does not secure or maintain workers’ compensation coverage and pay all appropriate premiums in accordance with Ohio laws or misrepresents, conceals facts, or makes false statements to obtain coverage may be subject to civil, criminal and/or administrative penalties.

Print name _______________ Signature and title _______________ Date _______________

WARNING: Insurance is not in effect until BWC receives the completed application.

Mail completed form to:
Ohio Bureau of Workers’ Compensation  
Policy Processing Department, 22nd Floor  
30 W. Spring St.  
Columbus, OH 43215-2256

Apply for or cancel supplemental coverage online at:  
ohiobwc.com

BWC use only
Policy number _______________ Effective date _______________ Date received _______________ Initials _______________ Manual class number(s) _______________