



# Reportable payroll & true-up

## Reportable payroll

In defining payroll, the Ohio Bureau of Workers' Compensation (BWC) generally follows the guidelines of the Ohio Department of Job and Family Services, as well as the Federal Unemployment Tax Authority (FUTA) in the businesses section.

### Examples of reportable payroll

The more common types of reportable payroll include gross hourly wages and gross salaries less qualifying deductions for section 125 cafeteria plan benefits, sick pay and vacation pay, bonus payments, including stock given as a bonus, sales commission and tips. Contact BWC or go to [www.bwc.ohio.gov](http://www.bwc.ohio.gov), select For Employers/Compliance/Reporting Payroll for a complete list of reportable payroll. You may also contact Sedgwick's Rate Department at (800) 825-6755 with any questions.

## True-up process

BWC provides workers' compensation coverage based on estimated payroll. Therefore at the end of the policy year, BWC asks employers to report their actual payroll for the prior policy year and pay any shortage (or receive a refund for any overage) in premium. This process is called a true-up. If the true-up is not completed timely, the following may occur:

- Employer will not be eligible for prior year rebates and incentives
- Employer will be removed from current year programs
- Employer will become ineligible for programs the following year and will continue to remain ineligible for all future years until all past true-ups are completed.

### How to report payroll and complete the true-up

Although employers may contact BWC at (800) OHIO-BWC (800.644.6292) and complete their true-up report over the phone, BWC anticipates high call volumes and long wait times. They strongly encourage employers to complete their true-up report online through their BWC e-account at [www.bwc.ohio.gov](http://www.bwc.ohio.gov). If you do not have an e-account, simply select the Create E-Account Link to begin. You will need your BWC policy number and/or Federal Tax Identification Number.

### Additional rebates

Additional rebates are available should an employer utilize their e-account through the BWC's website. Eligible employers will qualify for a 1 percent Go Green premium rebate (up to \$2,000 maximum) by filing electronically. To be eligible for the Go-Green Rebate, you must complete the true-up online and pay any balance at that time as well as opt in to invoice email notifications.

## Deadlines

### PRIVATE EMPLOYERS

- True-up report must be completed and payment received no later than **August 13, 2021**.

### PUBLIC EMPLOYERS

- True-up report must be completed and payment received no later than **February 15, 2022**.