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All Employers - Independent Contractors –

If an employer utilizes an independent contractor for various duties it is imperative that specific requirements be met to avoid related payroll being treated as employee wages. Always require a written agreement that specifies what work is to be performed and include verbiage that gives the independent contractor complete control over the project. Also require that the independent contractor provide proof of Workers' Compensation coverage and keep a copy of the certificate of coverage on file. Without proof of coverage any injury to an independent contractor employee will be charged to your experience.

Notify our office immediately if you are contacted by the BWC requesting an audit or any other matter. We will advise you how to proceed and help you through this process. Never sign off on an audit finding without consulting with us first.

State Fund Employers - Important notice –

The Ohio Bureau of Workers' Compensation is aggressively scheduling payroll audits. The main focus seems to be improper reporting under manual 8810 (office payroll) and how the 100% clerical rule applies. Common mistakes include the reporting of supervisors or other general staff payroll under manual 8810 for individuals that perform multiple duties. The BWC requires that clerical duties only be performed 100% of each day as proper payroll to report under manual 8810. Employees that engage in any other type of activity, even if only on a limited basis, must be reported under the operating manual and not under 8810. If more than one operating manual is assigned and multiple activities are performed under each, the payroll must be apportioned among the operating manuals excluding 8810. Maintain accurate records to verify how you apportioned payroll among multiple operating manuals to minimize the potential that the BWC will require all apportioned payroll be reported under the most hazardous manual (most costly).