



## 2023 NFIB Unemployment Compensation Handbook

The NFIB Unemployment Handbook for 2023 is now available for employers to review.

Topics in the handbook include:

- An introduction to unemployment compensation benefits;
- Contesting an unemployment compensation claim;
- Unemployment compensation hearing tips;
- Determination of unemployment compensation liability;
- The difference between an “Employee” and an “Independent Contractor” for the purposes of unemployment tax reporting;
- Ohio unemployment compensation taxes;
- Quarterly contribution reporting, and more.

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JULY 1

2023 policy year begins  
 Payroll True-up Report opens for employers

JULY 31

Enrollment Deadline - Safety Council Rebate Program  
 Self-Assessment Deadline - Drug-Free Safety Program

AUGUST 15

Annual Payroll True-up Report DUE to the Bureau of Workers' Compensation

SEPTEMBER 30

Snapshot date for experience calculation



# ANNUAL PAYROLL TRUE-UP REPORT DEADLINE APPROACHING!



On July 1, 2023, the Ohio Bureau of Workers' Compensation (BWC) will send employers their notice of annual payroll true-up report. Employers must report their actual payroll for the previous policy year (July 1, 2022 - June 30, 2023) **by August 15, 2023**.

If the final calculated premium is greater than the previously remitted premium, employers must also pay the outstanding balance by August 15, 2023. Any overpayment of premium will be refunded or credited to the account. True-up payments must be made online at [www.bwc.ohio.gov](http://www.bwc.ohio.gov) or by phone at 1 (800) 644-6292.

For more information about the true-up report process, please contact:

Zack Stewart at Sedgwick:

(614) 932-1565 or

[Zachary.Stewart@sedgwick.com](mailto:Zachary.Stewart@sedgwick.com)

Failure to file the annual payroll true-up report and pay any outstanding balance by **August 15, 2023**, will result in the following penalties:

- Immediate removal from any current group rating or retrospective rating plan;
- Immediate removal from any BWC program, such as the One Claim Program;
- Disqualification from any group rating or retrospective rating plan the following year;
- Disqualification from any BWC program the following year, such as the One Claim Program;
- The BWC will add an additional 10% to the premium owed, and bill the employer; and,
- The BWC may certify the true-up outstanding balances to the Ohio Attorney General's office for collection.

## Don't Delay! Enroll Today!



Sedgwick, the administrator of the NFIB/Ohio Workers' Compensation Group Rating Program, recently sent invitations to companies that qualify for the 2024 NFIB/Ohio Workers' Compensation Group Rating Programs. - *continued*

# Don't Delay! Enroll Today!

- continued -

Please send your completed enrollment documents to Sedgwick as specified on the invoice.



If your company is not already in an NFIB sponsored program and would like to be evaluated for the NFIB group rating program or group retrospective rating program, please use the following link to fill out an electronic AC-3 form. Please refer to your enrollment packet for more details or contact:

Zack Stewart  
(614) 932-1565 or  
[Zachary.Stewart@sedgwick.com](mailto:Zachary.Stewart@sedgwick.com)

## Substance Use Recovery & Workplace Safety Program

The Ohio Bureau of Workers' Compensation (BWC) has partnered with Recovery Ohio to implement the Substance Use Recovery and Workplace Safety Program (SURWSP). This program is designed to reimburse employers who hire employees who are in substance use recovery. This program provides funding to help offset the cost of implementing the program. Eligible employers can be reimbursed for the following:

- Development and legal review of employers' policies and procedures, up to \$2,000;

- Training for employees to understand substance abuse;
- Supervisor training to help manage employees during their recovery;
- Drug testing (pre-employment, random, confirmatory, reasonable suspicion, post-accident, and return-to-work) \$100 per test, with a total up to \$1,500.

Employers interested in enrolling in this program will need to complete a [SURWSP Enrollment Form](#).

For more information, contact:

Cathy Ryan at Sedgwick  
(614) 932-1552 or  
[Cathy.Ryan@sedgwick.com](mailto:Cathy.Ryan@sedgwick.com)



# DRUG FREE SAFETY PROGRAM REQUIREMENT UPDATES

Effective July 1, 2023, the Ohio Bureau of Workers' Compensation (BWC) made updates to the Drug Free Safety Program (DFSP).

**MARCH  
31**

*Compliance must be reported by  
this date each year*

Employers participating in the Comparable level must now complete employee and supervisor training annually instead of the former one-time only requirement. Any employer participating in any level of the DFSP who worked on a state construction project must maintain records showing that at a minimum, five percent of employees were randomly drug tested or were included in a consortium while on a state project.

Compliance with these requirements must be reported on the DFSP annual report that is due on March 31 of each year. For more information, please contact:

Cathy Ryan at Sedgwick  
(614) 932-1552 or email  
[Cathy.Ryan@sedgwick.com](mailto:Cathy.Ryan@sedgwick.com)

For employers in the Basic and Advanced level, in addition to all current program requirements, employers must:

- Maintain all supporting documentation and be prepared to submit additional information upon request.
- Submit all invoices for any employee who received a drug test as well as sign-in sheets for all education sessions.
- Refresh all train-the-trainer materials at least every five years and submit supporting documentation.





*Can they collect  
unemployment  
benefits?*

Can an employee who is terminated within the 90-day probationary period, collect unemployment benefits? The correct answer is yes. According to the Ohio Department of Job and Family Services (ODJFS), terminating an employee within the probationary period does not automatically prevent the employee from receiving unemployment compensation benefits. The ODJFS investigates discharge separations the same way regardless of the reason for the employee's discharge.

When a former employee files for unemployment benefits and benefits are allowed, ODJFS determines which employer(s) could be liable using the applicable claimant's base period. The base period is the oldest four of the previous five completed calendar quarters. The ODJFS determines the liability for each employer that reported payroll during that base period.

For example, if the former employee files for unemployment benefits in the second quarter of 2023 (April 2023 through June 2023), the base period will most likely be made up of employers who reported payroll from January 1, 2022 through December 31, 2022. If an employer did not employ the claimant during this time frame, the employer's unemployment account should not be subject to unemployment benefits paid. However, an employer's account could be subject to potential liability the next year if wages paid by the employer fall into a new base period.

For more information, please contact:

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*Newsletter content provided by Sedgwick, NFIB's preferred provider of the NFIB/Ohio Workers' Compensation Group Rating Program.*