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PAYROLL

In this issue:

The Ohio Bureau of Workers'
Compensation (BWC) has announced a
change to the deadline for the annual
true-up report. Starting with 2024's
policy year, the deadline to complete
the payroll true-up report process will
be August 31st.

Changes Coming to the Annual True-Up Report

On July 1, 2025, BWC will open the window for employers to complete the payroll true-up process. Employers must report their actual payroll for the previous policy year (July 1, 2024 - June 30, 2025) by August 31, 2025.

If the final calculated premium is greater than the previously remitted premium, employers must also pay the outstanding balance by August 31, 2025. Any overpayment of premium will be refunded or credited to the account. True-up payments must be made <u>online</u> or by phone at 1 (800) 644-6292. **There will be no grace period for employer who do not complete the payroll true-up process by August 31st, 2025.**

Employers with no payroll will be eligible for a waiver and will not be required to submit a payroll true-up report. BWC will complete the true-up report for companies with no payroll on their behalf.

Failure to file the annual payroll true-up report and pay any outstanding balance by August 31, 2025, 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 Claim Impact Reduction Program.
- Disqualification from any group rating or retrospective rating plan the following year.
- Disqualification from any BWC program the following year, such as the Claim Impact Reduction 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.

For more information about this process: Contact Zachary Stewart at (614)932-1565 or Zachary. Stewart@sedgwick.com





Contribution Rate Determination - Voluntary Contribution Analysis

NFIB works with Sedgwick to aid in helping control your company's unemployment tax rate. Members who participate in the NFIB/Ohio Group Rating Program, Group Retrospective Rating Program, or Select Program Plus have unemployment services included at no additional cost. Sedgwick offers an unemployment compensation service separately if your business is not currently utilizing the service through one of these programs.

Beginning in November, the Ohio Department of Job and Family Services (ODJFS) will issue your company's 2025 Contribution Rate Determination. This document will be mailed directly to employers.



The Contribution Rate Determination will provide the following information:

- Your company's unemployment account balance.
- · Total charges removed from your unemployment account for the fiscal year, and
- The company's 2025 tax rate.

If eligible, the contribution rate determination will notify employers of a voluntary amount they can pay by the end of 2024 to potentially lower their rate for 2025. Sedgwick can provide a voluntary contribution analysis to the employers that utilize the unemployment service.

Interested in having Sedgwick conduct a voluntary analysis? Email the Contribution Rate Determination to Staci.Schwartz@sedgwick.com.

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 2025 NFIB/Ohio Workers' Compensation Group Rating Programs. The deadline will be here before you know it! 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, fill out an <u>electronic AC-3 form</u>.

Please refer to your enrollment packet for more details or contact Zack Stewart at (614) 932-1565 or <u>Zachary.Stewart@sedgwick.com</u>.



Claim Impact Reduction Program

The Ohio Bureau of Workers' Compensation (BWC) has recently rebranded the One Claim Program. The program's new name is the Claim Impact Reduction Program (CIRP).

The CIRP allows previously group rated companies, who are ineligible for group rating due to having one significant claim entering their workers' compensation experience, to receive a 20% discount off their workers' compensation rates. Over the life of the program, the percentage of discount decreases by 5% each year.



Enrollment Requirements for CIRP:

- Enrolled in a workers' compensation group rating program the previous year.
- One (1) significant claim entering the company's workers' compensation experience.
- No more than three (3)medical-only claims within current workers' compensation experience.
- Current on all premiums due to BWC.
- Vompleted the true-up report process.

Application Deadline: The last business day in January.

Companies participating in the program must attend a half-day in-person safety training or a three-hour online safety training prior to the last business day of March, to receive the program's discount.

For more information: Contact Zack Stewart at (614) 932-1565 or Zachary.Stewart@sedgwick.com.



Determination Notice Change

The "Monetary Determination" notice provides information to the employer as to what the claimant's weekly benefit amount will be, and what the employer could be potentially charged if that claimant collects the maximum benefit. This doesn't mean the claimant will receive unemployment benefits.

The "Determination of Benefit Payment Eligibility" states whether the claimant has been allowed or disallowed unemployment benefits.

WHAT DOES THIS MEAN FOR YOU?

If you are the separating last employer and reported payroll on the claimant during the base period of the claim, you will receive both Determinations. If you disagree with the decision, you will need to appeal the "Determination of Benefit Payment Eligibility" by the deadlin date.

employee that filed an application and met all the requirements to have a valid claim for unemployment benefits.

Due to changes in Ohio law,

you may receive multiple

determinations from the Ohio Department of Job

and Family Services

(ODJFS) regarding an

If you are the separating last employer, but did not report payroll on the claimant during the base period of the claim, you will only receive the "Determination of Benefit Payment Eligibility". If you disagree with the decision, you can file an appeal by the deadline date.

If you are not the separating last employer, but reported payroll on that claimant during the base period of the claim, you will only receive the "Monetary Determination" notice. If you disagree with your unemployment account possibly being charged, you will need to file an appeal by the deadline date.

For more information: Contact Staci Schwartz at (614) 932-1540 or Staci.Schwartz@sedgwick.com.