

4123-20-05 PAYROLL TO BE REPORTED.

(A) When completing the payroll reports required pursuant to rule 4123-20-04 of the Administrative Code, an insured shall report to the marine industry fund all remuneration earned by such employees of the insured as engaged in activities constituting "maritime employment" within the meaning of the "Longshoremen's and Harbor Workers' Compensation Act." As used in this rule the term "remuneration" means all compensation for personal services paid under a contract of hire, oral or written, express or implied. "Remuneration" shall include, but shall not be limited to salaries or hourly wages paid by cash or check.

(B) In the case of an employee who spends some time performing duties in "maritime employment" and some time performing duties of a non-maritime nature, only the remuneration of such employee's maritime employment shall be reported to the marine industry fund for premium purposes.

(C) The entire remuneration of officers of a corporation shall be reported to the marine industry fund. In the case of a corporate officer who is a shareholder of the insured, the payment of a bona fide dividend on the shares owned by such officer shall not be deemed to constitute remuneration for purposes of this rule, nor shall any other payment made to such officer solely on account of his ownership of shares of the insured.

(D) A sole proprietor shall not be considered to be an employee of the enterprise, and the remuneration of a sole proprietor shall not be reported to the marine industry fund. This provision shall not be construed so as to relieve a sole proprietor from the obligation to report the remuneration earned by his employees.

(E) The remuneration of partners shall be reported to the marine industry fund. This provision shall not be construed so as to relieve a partnership from the obligation to report the remuneration earned by employees of the partnership.

(F) The remuneration of employees whose duties are exclusively of a non-maritime character shall not be reported to the marine industry fund.

Effective: 2/22/90

Prior Effective Dates: 3/23/81, 12/18/89 (Emer.)