

## **4123-17-48 Penalties.**

Any retrospective-rated employer failing to file a report of payroll expenditures or failing to pay premium when due, as prescribed in rules 4123-17-46 and 4123-19-07 of the Administrative Code, will be penalized in accordance with paragraph (C) of rule 4123-19-07 of the Administrative Code if the employer is a private employer or paragraph (F) of rule 4123-19-07 of the Administrative Code if the employer is a county or public employer taxing district. All premium due as a result of the selection of retrospective rating, including the minimum premium and premium as a result of annual evaluations, shall be included as premium as used in this rule.

Effective: 11/1/11

Prior Effective Dates: 7/1/88; 10/2/90; 7/1/94