

## **4123-21-04 Payroll reporting.**

(A) All employers insured by the coal-workers' pneumoconiosis fund shall, at such intervals as may be required by the bureau of workers' compensation, submit payroll showing the number of persons employed in occupations covered by the coal-workers' pneumoconiosis fund insurance policy and the total payroll for each manual classification in use by the coal-workers' pneumoconiosis fund applicable to the insured.

(B) Prior to the expiration of the then current coverage period the bureau or its designee shall mail the insured a report form. The insured shall return the report form, which shall include a statement of the insured's actual payroll in each appropriate manual classification for the prior six months, together with the premium due thereon.

(C) Officers of a corporation, partners, or sole proprietors who engage in work activity directly related to the extraction, processing or transportation of coal shall report their remuneration to the coal-workers' pneumoconiosis fund. Reporting of officers', partners' or proprietors' remuneration shall be a condition precedent to the extension of coal-workers' pneumoconiosis fund coverage to such individuals as claimants.

(D) No provision of this rule shall be construed to limit in any way the right of the bureau or its designee to audit the payroll records of the insured or to make adjustments based upon the findings of such audits.

Effective: 2/22/90

Prior Effective Dates: 6/3/82, 12/18/89 (Emer.)