

Elimination of Mandatory Coverage for Volunteer Corporate Officers of Nonprofit Corporations

Frequently Asked Questions

Does this new law cover any volunteer, or just the corporate officers?

This change in the law only applies to unpaid corporate officers of nonprofit corporations. If the corporate officer is a volunteer and does not receive any remuneration, the nonprofit organization is no longer required to report payroll for that officer.

In the past, if volunteers received a stipend, such as a free meal, we would pick that up as remuneration. Does that apply now?

The new law does not change the definition of “payroll” or “remuneration.” A meal provided for the convenience of the employer generally would not be reportable.

In defining payroll, we generally follow the guidelines of the Ohio Department of Job and Family Services and the [Federal Unemployment Tax Authority \(FUTA\)](#) in the Businesses section. You can find a general list of items included in payroll by visiting our [Payroll reports information page](#), then clicking the “Payroll: What is reportable?” link.

Do you have a list of nonprofit organizations that we can use to identify which ones are our clients?

Unfortunately, no. Our current systems do not capture that level of demographic detail.

If a nonprofit employer wants to provide coverage for its volunteer officers, do we require the employer to submit any specific forms, or does the employer just report the corporate minimum payroll amount?

If a nonprofit employer desires to provide coverage for a corporate officer, it need only report payroll for the officer to remove the volunteer status. The reported amounts will be subject to the minimum and maximum amounts for corporate officers as set forth in BWC rules. The minimum for 2015 is \$431 per week.

Since the legislation is effective Sept. 29, 2015, will impacted employers need to report payroll from July 1, 2015, through Sept. 29, 2015, for their volunteer officers?

BWC will not require minimum payroll reporting for volunteer officers for the portion of the policy year preceding the effective date of the new law.

If a nonprofit organization has already reported or confirmed its estimated annual payroll, can we adjust the estimated annual payroll as a result of this change in the law?

Yes. If the organization believes that its payroll is overestimated (or underestimated), the employer may request an adjustment. To correct the estimated annual payroll, the organization should contact our call center at 1-800-644-6292 to speak with a customer service representative. Representatives are available from 7:30 a.m. to 5:30 p.m., Monday through Friday. Organizations may also contact an Employer Services representative in any of our customer service offices for assistance.