

Payroll true-up reports

The Ohio Bureau of Workers' Compensation (BWC) requires that employers reconcile their actual payroll following each policy year.

The BWC establishes each employer's estimated annual premium (EAP) based on the most recent payroll that you reported to the BWC, or for a new employer, based on the 12-month payroll estimate that you provide.

At the end of the policy year, the BWC must "True-Up" the payroll report to ensure that the estimated premium was used for the previous policy year. Therefore, each employer must file a true-up report that reflects the actual payroll for the policy year. This report must be completed online and can be accessed (along with additional information and instructions) through this link: [Payroll true-up report](#)

If your actual (true-up) payroll exceeded the estimated payroll, then you will owe the BWC additional premium. If your actual (true-up) payroll is less than your estimated payroll, you will receive a credit of premium dollars.

****Employer must submit a payroll true-up report even if it has zero payroll.***

Private employers will receive payroll true-up notices in July, and they must complete their report to BWC and pay any outstanding balance, by August 15.

Public employers will receive payroll true-up notices in January, and they must complete their report to BWC and pay any outstanding balance, by February 15.

Important:

Employers who do not complete the True-Up process on time will be disqualified for all BWC Discounts and Rating Programs for that year.