

Reportable payroll & True-up

Reportable payroll

In defining payroll, the Ohio Bureau of Workers' Compensation (BWC) generally follows the guidelines of the Ohio Department of Job and Family Services, as well as the Federal Unemployment Tax Authority (FUTA) in the businesses section.

Examples of reportable payroll

The more common types of reportable payroll include sick pay, vacation pay, bonus payments including stock given as a bonus, sales commission, tips, and all gross hourly wages and salaries less qualifying deductions for section 125 cafeteria plan benefits. Contact BWC or go to www.bwc.ohio.gov, select For Employers/Compliance/Reporting Payroll for a complete list of reportable payroll. You may also contact Sedgwick's Rate Department at (800) 825-6755 with any questions.

True-up process

BWC provides workers' compensation coverage based on estimated payroll. Therefore at the end of the policy year, BWC asks employers to report their actual payroll for the prior policy year and pay any shortage (or receive a refund for any overage) in premium. This process is called a true-up. If the true-up is not completed timely, the following may occur:

- Employer will not be eligible for prior year rebates and incentives

- Employer will be removed from current year programs
- Employer will become ineligible for programs the following year and will continue to remain ineligible for all future years until all past true-ups are completed.

How to report payroll and complete the true-up

Although employers may contact BWC at (800) OHIO-BWC (800.644.6292) and complete their true-up report over the phone, BWC anticipates high call volumes and long wait times. They strongly encourage employers to complete their true-up report online through their BWC e-account at www.bwc.ohio.gov. If you do not have an e-account, simply select the Create E-Account Link to begin. You will need your BWC policy number and/or Federal Tax Identification Number.

Deadlines

PRIVATE EMPLOYERS

- True-up report must be completed and payment received no later than **August 31, 2026**.

PUBLIC EMPLOYERS

- True-up report must be completed and payment received no later than **February 28, 2026**.

Please note: There is no longer a grace period. True Up and payment (if owed) must be POSTED by the deadline date.