**Payroll reporting for corporate officers**  
A corporate officer by definition is an employee of a corporation, whether the business is for profit or non-profit. A corporate officer cannot be considered a volunteer in the business.

We consider corporate officers employees of the corporation and as such they are covered under the workers’ compensation policy as any other employee. Corporate officers include the president, vice president, secretary, treasurer and any other executive officers, which are specified in, and empowered by, the charter or empowered by regularly adopted bylaws of the corporation.

Persons who are elected or appointed, empowered by the directors and perform duties for the corporation also must be covered. Wages are subject to a [minimum and maximum](https://www.bwc.ohio.gov/employer/services/paidcomp/paidcomp.asp#minmax), which is based on the statewide average weekly wage calculated annually by the Ohio Department of Job and Family Services.  
Report the payroll of corporate officers under the manual classification that appropriately describes their duties.

Corporate officers of Subchapter S corporations must report a reasonable wage for the services they perform. If an officer of a subchapter corporation has regular duties or performs services for the corporation, the officer’s salary (if any) is reportable to the maximum. [Minimum/Maximum payroll reporting requirements](https://www.bwc.ohio.gov/employer/services/paidcomp/paidcomp.asp#minmax)

If the officer’s regular earnings are less than this maximum, then his or her portion of ordinary income should be included (added to their regular earnings) up to the maximum. Do not deduct net losses.