

Kansas Administrative Regulations

Department of Labor—Division of Workers Compensation

Article 11.—Wages

51-11-6. Computing employers gross payroll.

In computing the gross annual payroll for an employer to determine whether they are subject to the workers' compensation act, all payroll paid by that employer to all workers shall be included. The computation shall include all payroll whether or not that payroll is paid to employees in the state of Kansas or outside the state of Kansas.

The provision in K.S.A. 44-505 excluding the payroll of workers who are members of the employer's family shall not apply to corporate employers.

A corporate employer's payroll for purposes of determining whether the employer is subject to the workers' compensation act shall be determined by the total amount of payroll paid to all corporate employees even when a corporate employee has elected out of the workers' compensation act pursuant to K.S.A. 44-543.

(Authorized by K.S.A. 44-573; implementing K.S.A. 44-505, 44-543; effective May 1, 1978; amended May 1, 1983.)

***** Authenticated Kansas Administrative Regulation *****