



THE COMMONWEALTH OF MASSACHUSETTS

Department of Industrial Accidents

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Boston, Massachusetts 02111

MITT ROMNEY
Governor

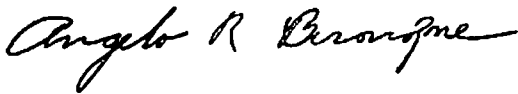
KERRY HEALEY
Lieutenant Governor

JANE C. EDMONDS
Director of Workforce Development

ANGELO R. BUONOPANE
Commissioner

CIRCULAR LETTER NO. 313 - AMENDMENT

TO: All Interested Persons

FROM: Angelo R. Buonopane, Commissioner 

RE: Amendment to Circular Letter 313 - Eligibility of and coverage requirements for Limited Liability Companies (LLCs) and Limited Liability Partnerships (LLPs) for the purposes of workers' compensation insurance

DATE: January 30, 2004; originally Issued - October 23, 2003

Pursuant to M.G.L. c. 152, §25A the Department of Industrial Accidents (DIA) is charged with ensuring that all employers in the Commonwealth maintain proper workers' compensation insurance for their employees at all times. In addition, c. 169 of the Acts and Resolves of 2002 and 452 CMR §8.06 and §8.07 et. seq., address the exemption of corporate officers from workers' compensation (under specific conditions) and the election of sole proprietors and partners to carry said insurance. In addition, and in accordance with M.G.L. 156C, a Limited Liability Company is an unincorporated organization having one or more members (not officers). The reference to Limited Liability Corporations in our October 23, 2003 correspondence was incorrect.

The policy of treating LLCs and LLPs as partnerships stands and, as such, the **members** of an LLC are not required to obtain workers' compensation insurance coverage on themselves. Therefore the words members and non-members should replace each reference to officers and non-officers in Circular Letter 313 issued on October 23, 2003. In addition, please note that all partners of an LLP may elect to carry workers' compensation insurance for themselves - not just general partners.

A copy of the original Circular Letter 313 is available on the DIA's web-site <www.state.ma.us/dia/Announcements/circulars.htm> or by calling 617-727-4900 ext. 470.