

**THE COMMONWEALTH OF MASSACHUSETTS**  
**Department of Industrial Accidents**

600 Washington Street, 7<sup>th</sup> Floor  
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**

**TO: All Interested Persons**

**FROM: Angelo R. Buonopane, Commissioner**

A handwritten signature in black ink that reads "Angelo R. Buonopane".

**RE: Eligibility of and coverage requirements for Limited Liability Corporations/  
Companies (LLCs) and Limited Liability Partnerships (LLPs) for the  
purposes of workers' compensation insurance**

**DATE: October 23, 2003**

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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 accordance with the statutes and regulations cited above, it is the policy and practice of the DIA to consider LLCs and LLPs legal partnerships. Therefore, the officers of LLCs and general partners of LLPs are NOT required to obtain workers' compensation insurance for themselves. However, the same LLCs and LLPs are REQUIRED to maintain a valid workers' compensation insurance policy for all non-officer or non-partner employees of the LLP or LLC in question.

As to the exemption of corporate officers allowed under c. 169 of the Acts and Resolves of 2002, this exemption DOES NOT APPLY to the officers of LLCs or partners of LLPs since they are not required to be covered by a valid policy. Further, pursuant to the last paragraph of c. 169 of the Acts and Resolves of 2002 and 452 CMR §8.07, the officers of LLCs and partners of LLPs MAY, at their election, obtain a workers' compensation policy (or amend an existing policy) to provide coverage and benefits for said officers or partners.

Please see M.G.L. c. 152, §25A, c. 169 of the Acts and Resolves of 2002 and 452 CMR §8.06 and §8.07 et. seq. Questions may be directed to the DIA at 800-323-3249 ext. 470.



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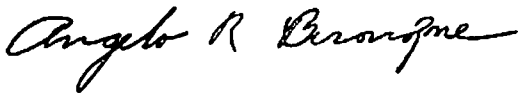
**KERRY HEALEY**  
Lieutenant Governor

**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

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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](http://www.state.ma.us/dia/Announcements/circulars.htm)> or by calling 617-727-4900 ext. 470.