



**Instructions for Completing Quarterly Unified Employer Assessment Surcharge
Quarterly Unified Employer Assessment Surcharge
Workers' Compensation Insurers Remittance Form
State of New York – Workers' Compensation Board**

General Instructions

1. The information that appears on this form is intended to include all data needed such that the total premium base Column 11 is equal to the definition of standard premium for the New York State assessment surcharge as follows: Direct written premium excluding federal premium, volunteer firefighters' and volunteer ambulance workers' premium and expense constant, but adjusted for premiums related to retrospective rating adjustments, large risk rating or alternative rating option adjustments, premium discount, deductible program adjustments, or other such adjustments needed to bring the total premium base up to the equivalent of standard premium. (The definition of standard premium for the New York State Assessment purposes differs from the common definition of standard premium.)
2. The *Quarterly Unified Employer Assessment Surcharge Workers' Compensation Insurers Remittance Form (Form GA-2)* must be completed each quarter on a calendar year basis by every insurer that wrote workers' compensation premiums during the reporting period. The form, with payment, must be postmarked within 30 days of the end of the quarter.
3. Insurers who are part of a larger insurer group, must complete and submit a separate *Quarterly Unified Employer Assessment Surcharge Workers' Compensation Insurers Remittance Form (Form GA-2)* for each insurer in the group by WCB Identification Number. However, a single aggregate payment may be made for the insurer group.
4. Insurers submitting an aggregated payment must complete the *Quarterly Unified Employer Assessment Surcharge Workers' Compensation Insurers Remittance Form – Insurer Group Addendum (Form GA-2.1)*.
5. The assessment surcharge should be displayed on the policy page as “NYS Employer Assessment Surcharge” along with statistical code 0932.
6. Questions about the form or process should be directed to WCBFinanceOffice@wcb.ny.gov.
7. Checks are to be made payable to the “**Commissioner of Taxation & Finance**” as custodian of the fund. For electronic payment options, please email billing@wcb.ny.gov.
8. To ensure the proper application of payment, please include W Number and applicable quarter on check.
9. All amounts should be reported in whole dollars.
10. This report and corresponding payment, along with any applicable addendums, must be submitted quarterly by every insurer.

Submission Instructions

Submit completed form via the web:

https://www.wcb.ny.gov/content/main/BoardAssessments/Insurer_RemittanceForm.jsp

AND mail check with summary page to:

NYS Workers' Compensation Board
PO Box 5532
Binghamton, NY 13902-5532

Insurer Information

1. The WCB Identification Number or “W Number,” as assigned to the insurer by the New York State Workers' Compensation Board (Board).
2. The FEIN, or Federal Employer Identification Number for the insurer. Insurers who are submitting an aggregated payment and have more than one FEIN must complete the *Quarterly Unified Employer Assessment Surcharge Workers' Compensation Insurers Remittance Form – Insurer Group Addendum (Form GA-2.1)*.
3. The insurer name should be the full legal name of the insurer approved to write workers' compensation.
4. The full mailing address of the insurer to be used for all correspondence related to the unified assessment must be provided.
5. The NAIC Company Number is the National Association of Insurance Commissioners company code assigned to the insurer.
6. The NAIC Group Number is the National Association of Insurance Commissioners group code assigned to the insurer.

Basis for Assessment

1. The definition of standard premium for the New York State Assessment purposes differs from the common definition of standard premium.
2. Please refer to the *GA-2 Statistical Code Guide* located at www.wcb.ny.gov for further guidance on premium requirements and examples for Columns 2-10.
3. The premium previously reported as of the last quarterly report in the current calendar year for which the assessment surcharge has already been paid. This will be Column 11 from the previous quarter and is applicable to quarters' 2, 3, and 4.
4. The adjusted premium base is equal to the total premium base, Column 11, less the premium previously reported for which the surcharge has already been paid, Column 12.
5. The assessment rate for the policy effective year shown as established by the Chair pursuant to WCL Section 151. Assessment rates can be found on the Board's website at www.wcb.ny.gov.
6. The total surcharge due is equal to the adjusted premium base, Column 13, multiplied by the assessment surcharge rate, Column 14. If an overall credit amount is due, this will be entered on the next quarter's submission (**Prior Quarter Credit**) and will offset the total amount due, except in the fourth quarter. If a credit is due in the fourth quarter, upon verification of the annual data submitted to the New York State Department of Financial Services (DFS) and the New York Rating Insurance Board (NYCIRB), a refund will be issued.