

Instructions for Completing Quarterly Unified Employer Assessment Municipal Self-Insurers Remittance Form Payroll by FEIN Addendum State of New York – Workers' Compensation Board

General Instructions

- The Quarterly Unified Employer Assessment Municipal Self-Insurers Remittance Form (Form GA-4) must be completed each
 quarter on a calendar year basis by every active municipal self-insured employer and submitted, with payment, within 30 days of the
 end of the quarter.
- 2. The Quarterly Unified Employer Assessment Municipal Self-Insurers Remittance Form Payroll by FEIN Addendum (Form GA-4.1) is required when more than one employer is approved to self-insure on a consolidated basis under the W Number shown.
- 3. The payroll by class code reported on the *Quarterly Unified Employer Assessment Municipal Self-Insurers Remittance Form (Form GA-4)* must include all employers listed here.
- 4. Questions about the form or process should be directed to WCBFinanceOffice@wcb.ny.gov.
- 5. This addendum, if applicable, must be sent quarterly with the *Quarterly Unified Employer Assessment Municipal Self-Insurers Remittance Form (Form GA-4)*.

Municipal Self-Insurer Information

- 1. The WCB Identification Number, or "W Number," as assigned to the municipal self-insurer when approved to self-insure.
- 2. The name of the municipal self-insured employer must be the full legal name of the municipal employer, county plan, or group approved to self-insure.

Municipal Employers Covered Under the W Number

- 1. The FEIN, or Federal Employer Identification Number, must be reported for the municipal self-insurer and all other employers approved to self-insure on a consolidated basis under the W Number assigned (including members of a group or county plan).
- 2. The municipal self-insured employer name should be the full legal name of the employer approved to self-insure.
- 3. Total gross quarterly payroll associated with the FEIN number.
- 4. Excluded payroll not subject to assessment.
- 5. Subtotal of payroll subject to assessment of the Quarterly Unified Employer Assessment Municipal Self-Insurers Remittance Form Payroll by FEIN Addendum (Form GA-4.1).
- 6. Subtotal of excluded payroll not subject to the assessment of the Quarterly Unified Employer Assessment Municipal Self-Insurers Remittance Form Payroll by FEIN Addendum (Form GA-4.1).
- 7. Total payroll and excluded payroll if applicable. With limited exception, total payroll should agree with that reported on the *Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return (NYS-45)*; specifically, Part C Employee wage and withholding information. If total quarterly payroll does not agree with *NYS-45*, please provide reconciliation. No payroll caps are to be applied. The total payroll on Line 8 of the *GA-4* form must match the total payroll on Line 7 of the *GA 4.1* form.