



**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

1. 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](mailto: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.