



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

### General Instructions

1. The *Quarterly Unified Employer Assessment Private Self-Insurers Remittance Form (Form GA-3)* must be completed each quarter on a calendar year basis by every active self-insured employer and submitted, with payment, within 30 days of the end of the quarter.
2. Additional parent and subsidiary employers approved to self-insure on a consolidated basis under the W Number shown must be reported, along with their payroll, on the *Quarterly Unified Employer Assessment Private Self-Insurers Remittance Form – Payroll by FEIN Addendum (Form GA-3.1)*.
3. 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](mailto:Billing@wcb.ny.gov).
4. To ensure the proper application of payment, please include the W Number and applicable quarter on check.
5. Questions about the form or process should be directed to [WCBFinanceOffice@wcb.ny.gov](mailto:WCBFinanceOffice@wcb.ny.gov).
6. This report and corresponding payment, along with any applicable addendums, must be submitted quarterly by every employer actively self-insured for workers' compensation. Employers that discontinued their self-insurance program (i.e., inactive self-insurers) and employers actively or inactively self-insured for disability benefits do not have to submit.

**Submit completed form via the web:**

[https://www.wcb.ny.gov/content/main/BoardAssessments/SI\\_RemittanceForm.jsp](https://www.wcb.ny.gov/content/main/BoardAssessments/SI_RemittanceForm.jsp)

**AND mail check with summary page to:**

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

### Self-Insurer Information

1. The WCB Identification Number, or “W Number,” as assigned to the self-insurer when approved to self-insure.
2. The FEIN, or Federal Employer Identification Number, must be reported for the self-insurer. When more than one employer is approved to self-insure on a consolidated basis under the W Number assigned, the required *Quarterly Unified Employer Assessment Private Self-Insurers Remittance Form – Payroll by FEIN Addendum (Form GA-3.1)* must be completed and submitted.
3. The name of the self-insured employer must be the full legal name of the employer approved to self-insure.
4. The full mailing address of the self-insurer to be used for all correspondence related to the quarterly unified employer assessment must be provided.

### Basis for Assessment

1. The four-digit payroll class code that corresponds to the payroll description and amount reported.
2. The description that corresponds to the payroll class code and the type of work performed.
3. Total gross quarterly payroll associated with the payroll class code.
4. The loss cost per hundred dollars of payroll for each class of payroll as found on the New York State Workers' Compensation Board's (Board) website – [www.wcb.ny.gov](http://www.wcb.ny.gov).
5. The total loss cost is determined by multiplying the payroll by the loss cost and dividing by \$100.
6. Total payroll must 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. Please note that Part C typically is an electronic upload filed separately and therefore may not have a dollar figure shown on the form.
7. The assessment rate for the rating period established by the Chair pursuant to WCL Section 151. This can be found on the Board's website – [www.wcb.ny.gov](http://www.wcb.ny.gov).
8. The total assessment due is equal to the total loss cost multiplied by the assessment rate.

### Certification

*In accordance with WCL Section 151, the Chair may conduct periodic audits of any self-insurer on any information relevant to the payment or calculation of assessments. If a self-insurer underpays an assessment as a result of inaccurate reporting, the self-insurer shall pay the full amount of the underpaid assessment along with interest at the rate of 9% per annum. Further, “in the event that it is determined that the payer knew or should have known that the reported information was inaccurate,” an additional penalty of up to 20% may be imposed. The failure of a self-insurer to timely remit assessment payments and required reports shall constitute good cause for revocation of self-insured status and interest charges. An employer that knowingly makes a material misrepresentation of information required for the purposes of assessments shall be guilty of a class E felony.*