General Instructions

1. The Quarterly Unified Employer Assessment Municipal Self-Insurers Remittance 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 thirty days of the end of the quarter.

2. The Quarterly Unified Employer Assessment Municipal Self-Insurers Remittance Form - Payroll by FEIN Addendum (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 (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 (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.

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 (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 must match the Total Payroll on line 7 of the GA 4.1.